
**Berden Parish Council
Unaudited Accounts
For the year ended 31st March 2021**

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N.B The Internal Audit of these Accounts has been completed and signed off by Paul Chapman

Prepared by – Diane Holt – RFO Berden Parish Council

Internal Audit conducted by – Paul Chapman

Berden Parish Council
Notes to the Accounts
Year Ended 31 March 2021

These notes should be read in conjunction with the various Year End schedules provided.

Bank Balances

Berden Parish Council has continued to maintain healthy balances. The Year End Deposit and Current account balances total £25,151.77, an increase in funds of £8,084.82. The increase in balances has occurred as a result of grants and donations in respect of a Playground project received and held as reserve in our Current account pending planning permission for the project. The activity on the Current account this year has been similar to the previous year.

Income received

Our total receipts for the year were £18,845.25, a decrease of £2,166.22 from 2020. We were pleased to receive £5,234 in grants and additionally £752 in donations. This year 56% of our income came from our Precept and Uttlesford District Council Grants. The receipts show a 112% increase on budget which is partially due to Grants and Donations received which we do not budget for, as relying on them for income would not be prudent. We have also received £3,089.40 reclaimed VAT.

Payment Levels

Our total payments for the year were £10,760.43, a decrease of £16,222.12 from 2020. The largest part of our annual spend this year was incurred by the Clerk's Salary of £2,714 and £2,106 in respect of grass and hedge cutting. The payments made were 21% in excess of the budget which is mainly attributed to VAT Reimbursement to the Village Hall and Playground Equipment, both of these items not included in our budget.

Fixed Assets

New additions of Playground surface, salt shovels and bins have been recorded in the Fixed Asset Register this year although the assets were purchased in the previous financial year. All assets in the Fixed Asset Register are shown excluding VAT (which has been reclaimed), delivery and installation.

The total assets shown are £75,250 which is made up primarily of the Playground Equipment £51,831 and the Bus Shelter £5,898.

Berden Parish Council Year Ended 31 March 2021
Receipts and Payments Summary 2020 - 2021 Actual v Budget

	(£)Actual	(£) Budget	(£) B/(W)
RECEIPTS			
Precept	8,885	8,885	0
Interest Received	4	16	(12)
Playground Grants	2,719	0	2,719
ECC Grant	800	0	800
UDC Discretionary Grants	1,715	0	1,715
Reimbursement VH for Mortimers	138	0	138
Donations	460	0	460
ECC Path Cutting	639	0	639
VAT Recovered	3,089	0	3,089
Christmas Raffle	292	0	292
Uk Power Networks	104	0	104
Total Receipts	18,845	8,901	9,944
PAYMENTS			
Administration:			
Audit	240	250	10
Parish Clerk's Salary	2,714	2,740	26
Subscriptions and Annual Fees	35	150	115
Insurance	568	560	(8)
Parish Clerk Expenses	0	20	20
Village Hall Rent	0	150	150
Village Hall VAT Reimbursment	1,333	0	(1,333)
Sub Total Admin Costs	4,890	3,870	(1,020)
Running Costs:			
Grass/Hedge Cutting	2,106	2,400	294
Playground Maintenance/Inspections	510	1,260	750
Playground Equipment	1,200	0	(1,200)
BVHC & BPCC Grants	700	700	0
Website Costs	85	90	5
Training	48	80	32
Miscellaneous	103	115	12
Christmas Tree	0	50	50
Defibrillator Maintenance	252	80	(172)
Village Green Maintenance	0	256	256
Path Cutting	766	0	(766)
NHS Donation	100	0	(100)
Sub Total Running costs	5,870	5,031	(839)
Total Payments	10,760	8,901	(1,859)
Excess of Actual over Budget	8,085	0	8,085

Receipts and Payments Summary

		(£) 2021	(£) 2020	(£) B/(W)
RECEIPTS	Precept	8,885	8,314	571
	Interest Received	4	17	(13)
	Grant ECC Playground	800	3,152	(2,352)
	Grants Received - UDC	1,715	500	1,215
	Grant Playground	2,719	3,378	(659)
	Sale of Parkers Road	0	1,210	(1,210)
	Donations	460	793	(333)
	ECC Path Cutting	639	638	1
	VAT Recovered	3,089	2,649	440
	Uk Power Networks	104	0	104
	Fete Toilet Reimbursement	0	360	(360)
	Christmas Raffle	292	0	292
	Reimbursement Mortimers	138	0	138
	Total Receipts	18,845	21,011	(2,166)
PAYMENTS	Administration:			
	Audit	240	240	0
	Parish Clerk's Salary	2,714	2,638	(76)
	Subscriptions and Annual Fees	35	333	298
	Insurance	568	548	(20)
	Village Hall Rent	0	150	150
	Village Hall Building Contract	0	0	0
	Village Hall VAT Reimbursement	1,333	1,386	53
	Election Costs	0	115	115
	Sub Total Admin Costs	4,890	5,410	520
	Running Costs:			
	Grass/Hedge Cutting	2,106	2,280	174
	Playground Maintenance/Inspections	510	1,376	866
	Playground Equipment - Surface	1,200	8,420	7,220
	VH Grant	700	700	0
	Website Costs	85	85	0
	Miscellaneous	103	96	(7)
	Christmas Tree	0	35	35
	Fete Toilet Contribution	0	432	432
	Defibrillator Maintenance /Batteries	252	100	(152)
	Salt bins	0	352	352
	Legal fees Parkers Road	0	250	250
	Building Inspection	0	0	0
	Footpath Cutting	766	766	0
	Village Hall Kitchen Donation	0	6,500	6,500
	Fete Signs	0	180	180
	NHS Donation	100	0	(100)
	Training	48	0	(48)
	Sub Total Running costs	5,870	21,572	15,702
	Total Payments	10,760	26,982	16,222
Excess of Receipts over Payments		8,085	(5,971)	14,056

Berden Parish Council Financial Year End 31st March 2021
Bank Reconciliation & Transaction Summary

Balance as per Bank Statement dated 31st March 2020

Current	8,759.79	
Deposit	8,306.56	
		£17,066.35
Less Non Presented Cheque:	0.00	
Add Unpresented Cash:	0.00	
		£0.00

Balance as at Year End Return

Current	16,840.32	
Deposit	8,310.85	
		£25,151.17

Cash Book

Opening balance 1st April 2020:			
Current:	8,759.79		
Deposit:	8,306.56		£17,066.35
Add Total Receipts :			
	<u>Current</u>	<u>Deposit</u>	
Qtr 1	6,961.50	3.67	
Qtr 2	7,864.90	0.21	
Qtr 3	2,254.56	0.21	
Qtr 4	1,760.00	0.20	
Total Year	<u>18,840.96</u>	<u>4.29</u>	18,845.25
 Less Total Payments :			
Qtr 1	2,696.89		
Qtr 2	4,004.25		
Qtr 3	1,094.99		
Qtr 4	2,964.30		
Total Year	<u>10,760.43</u>		£10,760.43
 <u>Balance as per Cash Book - 31st March 2021</u>			£25,151.17

Berden Parish Council
Asset Summary - Bank Accounts and Fixed Assets

Bank Account as at 31 March

	<u>2021</u>	<u>2020</u>
Balance Brought Forward	17,066.35	23,037.43
Add: Total Receipts	18,845.25	21,011.47
Less: Total Payments	(10,760.43)	(26,982.55)
Balance Carried Forward	<u>25,151.17</u>	<u>17,066.35</u>

These cumulative funds are represented by:

Current Account	16,840.32	8,759.79
Deposit Account	8,310.85	8,306.56
	<u>25,151.17</u>	<u>17,066.35</u>

Fixed Assets as at 31 March 2021

<u>Assets</u>	<u>Value</u>
	£
Berden Village Hall	0
Playground	1
Land Adjacent to Village Hall	1
Simon's Field	1
Playground Equipment :inc fences, gates and bins	51,831
Street Furniture: two memorial benches, litter bins & notice boards	2,458
Picnic Table (playground)	318
Village Sign	3,134
Bus Shelter	5,898
Parish Clerk Computer & Printer	500
Simons' Field Fence and Gate	2,750
War Memorial	480
Telephone Box	1
Defibrillators	2
Simon's Field (Football Goal Posts)	565
Playground Surface	7,017
Salt bins and Shovels	293
	<u>£75,250</u>

Explanation of variances

Name of smaller authority: **Berden Parish Council (Uttlesford)**

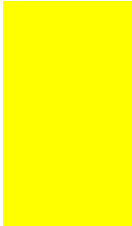

County area (local councils and parish meetings only): **Uttlesford**

	2020 £	2021 £	Variance £	Variance %	Explanation Required?
1 Balances Brought Forward	23,037	17,066	5,971		Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	8,314	8,885	571	6.87%	NO
3 Total Other Receipts	12,697	9,960	-2,737	21.56%	YES Receipts in 2020 included the £1200 of Parkers Road and in 2021 a £1796 decrease in grant funding.
4 Staff Costs	2,638	2,714	76	2.88%	NO
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO
6 All Other Payments	24,344	8,046	-16,298	66.95%	YES In 2020 two very large expenditure items were incurred of £6,500 Village Hall Kitchen project and £8420 Playground surface. This level of payments did not occur in 2021
7 Balances Carried Forward	17,066	25,151			VARIANCE EXPLANATION NOT REQUIRED We hold several reserved amounts within our final reserves, some of which are from public donations and fund raising. The largest of these is currently £7,628 for an imminent Playground project. YES
8 Total Cash and Short Term Investments	17,066	25,151			VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and Assets	67,940	75,250	7,310	10.76%	NO
10 Total Borrowings	0	0	0	0.00%	NO

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves:			
Reserve 1			
Reserve 2			
Reserve 3			
Reserve 4			
Reserve 5			
Reserve 6			
Reserve 7			
		0	
General reserve			
		0	
Total reserves (must agree to Box 7)			<u><u>0</u></u>