

**Chelmsford Garden Community Council Accounts**  
**Financial Year 1st April 2023 to 31st March 2024**

**Balance Sheet**

year end 31/3/23

year end 31/3/24

0.00 Unity Trust current account	82342.87	
0.00 Unity Trust saver account	30409.02	
Cambridge Building Society		
0.00 Council saver account	51002.70	
plus debtors and		
0.00 prepayments	4301.97	168056.56
less creditors and prepaid		
0.00 income		1686.93
0.00 <b>Balance</b>		<b>166369.63</b>

**Represented by**

0.00 General account	59369.63	
0.00 Emergency reserves	40000.00	
Beaulieu Community		
0.00 Centre reserves	40000.00	
0.00 Community Safety reserves	12000.00	
0.00 election reserves	5000.00	
Future asset acquisition		
0.00 reserves	10000.00	<b>166369.63</b>

**Fixed Assets**

**3549.30**

detailed in item 1 of  
supporting statements

## Income and Expenditure Accounts

### Income

year end 31/3/23

year end 31/3/24

0.00 Precept	194291.00
0.00 Sub-lease payments	19100.08
0.00 CIL payments	17247.28
0.00 VAT refunds	5246.53
0.00 Grants	757.43
0.00 savings interest	411.72
0.00 Advance	12000.00
0.00 Other income	35029.00
<b>0.00 Total</b>	<b>284083.04</b>

### Expenditure

year end 31/3/23

year end 31/3/24

<b>Administration</b>	
0.00 stationary	295.16
0.00 equipment	963.53
0.00 telephone	208.68
0.00 postage	12.20
0.00 bank charges	61.87
0.00 insurance	662.39
0.00 audit	870.00
0.00 room hire	895.27
0.00 office fees	113.83
0.00 election	3340.00
0.00 training	952.33
0.00 member travel	40.50
0.00 officer travel	228.20
working from home	
0.00 allowance	259.98
0.00 payroll services	410.00
0.00	<b>9313.94</b>
<b>Subscriptions</b>	
Essex Association of Local	
0.00 Councils	891.38
Rural Community Council of	
0.00 Essex	60.00
Society of Local Council	
0.00 Clerks	194.83
0.00	<b>1146.21</b>

<b>Salaries and Pensions</b>	
Staff salaries, tax, NI and 0.00 pension contributions	<b>49353.38</b>
<b>website, IT equipment and software</b>	
0.00 IT package licences	694.94
0.00 Domain and hosting costs	224.08
0.00 software	105.14
0.00	<b>1024.16</b>
<b>promotional matters</b>	
0.00 publications	0.00
0.00 leaflets	0.00
0.00	<b>0.00</b>
<b>Environment and Leisure</b>	
0.00 Play schemes	930.00
0.00 notice boards	294.50
0.00 bins	1568.80
0.00 outdoor equipment	757.43
0.00 litter bin emptying	133.33
0.00	<b>3684.06</b>
<b>Advance</b>	
Advance paid back to 0.00 Chelmsford City Council	<b>12,000.00</b>
<b>Community development</b>	
Community Grants and 0.00 donations (Section 137)	10020.00
Buildings grants (Section 0.00 133)	7500.00
0.00 events costs	8.50
0.00	<b>17528.50</b>
<b>Leasehold obligations for Beaulieu Community Centre</b>	
Service charge and 0.00 insurance payments	<b>18422.21</b>

<b>VAT</b>	
VAT for goods and services	
0.00 this year	<b>5240.95</b>
<b>0.00 Total expenditure</b>	<b>117713.41</b>

### **Summary**

Income	284083.04
Less Expenditure	117713.41
Balance	<b>166369.63</b>

## **Notes and supporting statements**

### **Notes**

i) Chelmsford Garden Community Council was established on 1st April 2023 thus this is the first set of accounts for this authority.

ii) The accounts have been prepared on an Income and Expenditure basis. Although there is no obligation upon this Council to prepare accounts on this basis until its income and/or expenditure is in excess of £200,000.00 for a period of 3 years, the Council decided for consistency and clarity for residents to prepare the accounts on this basis

iii) The adjustments to the accounts are explained in more details within clause 7 of the supporting statements

iv) The 'advance' payment referred to in the accounts was an amount provided to this Council by Chelmsford City Council to enable it to set up a bank account and IT system so that it was fully functional as from 1st April 2023 and the amount was immediately paid back to that authority upon receipt of the first installment of the Precept.

Supporting statements follow on the next page:

## Supporting Statements

### 1. Fixed Assets

#### A) Aquisition of Assets

All assets set out in clauses B) and C) were acquired in this financial year with those in clause B) being disposed of during the year and those in clause C) being the current assets

#### B) Disposal of assets

The following assets were disposed of during this financial year:

<b>Item:</b>	<b>Disposal value</b>
Pickwick litter bin in black	£1.00
Pickwick litter bin in black	£1.00
pickwick litter bin in blue	£1.00
pickwick litter bin in blue	£1.00

#### C) Current Assets

<b>item</b>	<b>Value £</b>
Memorial bench and plaque	£1.00
Noticeboard	£1.00
signage and logo for noticeboard	£272.00
Derby litter bin	392.25
Derby litter bin	392.25
Derby litter bin	392.25
Derby litter bin	392.25
laptop	499.17
Printer	48.09
filing cabinet	69.11
Gazebo	757.43
laptop	332.5
	<b>£3,549.30</b>

The assets assigned a value of £1 were a community asset transfer as a result of the Community Governance Review that established this Council and this nominal value has been assigned in accordance with the guidance in the JPAG guide. The basis of all other asset valuations is the acquisition cost and no adjustment will be made for the duration of owership

## 2. Leases

As a result of the legal order forming part of the Community Governance Review that established this Council the lease between Springfield Parish Council and Countryside Zest (Beaulieu Park) LLP dated 31st May 2018 was assigned to this Council. The lease is held subject to a peppercorn rent and is subject to the payment of service charge and insurance charge. The lease commenced on 31st May 2018 and is for a term of 125 years thus terminating on 30th May 2143. The headlease has now been assigned to Natal Properties Ltd.

In addition, a sublease between Springfield Parish Council and the Beaulieu Community Trust has also been assigned to this Council. That lease is dated 31st May 2018 and is also held for a term of 125 years. The lessee (now known as the Chelmsford Garden Community Trust) is liable to pay service charge and insurance rent to the Council equivalent to the amounts payable under the terms of the head lease.

## 3. Borrowings

No loans outstanding as at 31st March 2024

## 4. Reserves

During this financial year, the Council agreed to hold the following earmarked reserves:

<b>Purpose</b>	<b>Amount £</b>
Beaulieu Community Centre	40,000.00
Future asset acquisition	10,000.00
election reserves	5,000.00
Community Safety reserves	12,000.00
Emergency reserves	40,000.00

## 5. Section 137 payments

This Council is not able to use the General power of competence thus utilised Section 137 of the Local Government Act 1972. This year the following payments have been made using that power:

Grant to the Chelmsford Garden Community Trust	10000.00
Poppy wreath	20.00
	<b>10020.00</b>

## 6. Pensions

Employees participate in the Local Government Pension scheme administered by Essex County Council and for the year of these accounts the employer contribution rate amount to 24.8%

## 7. Account adjustments

The Council agreed a tolerance level for adjustments of £30.00. The following adjustments have been made within the accounts:

### Prepayments and debtors

#### Prepayments

	<b>purpose</b>	<b>Amount</b>
Zoho	Office suite paid for a 3 year term	1382.60
Zoho	extra licence for office suite paid over a 3 year term	90.64
Deekay Properties	Annual Insurance rent for Beaulieu Community Centre payable June	677.87
Chelmsford City Council	annual bin emptying contract which runs from August	66.67
SLCC	annual subscription which runs from September	139.17
Chagos consulting	annual fee for Parish online training which runs from August	41.67
Netwise	annual fee for domain and website hosting which runs from November	291.67
Clear Insurance	Council insurance paid to effect cover as from 1st April 2024 to 31st March 2025	672.31
Microsoft	Office 365 licence as from March 2024	35.13
various	VAT on prepaid items	508.92
<b>Debtors</b>		
HMRC	VAT refund due from HMRC	188.38
CGC Trust	sub lease payment in relation to quarter including part of the financial year.	206.94
		<b>4301.97</b>

## **Creditors and prepaid income**

### **Prepaid income**

	<b>purpose</b>	<b>Amount</b>
HMRC	prepaid VAT	482.33

### **Creditors**

K&M Property management	service charge to be paid and applicable to this financial year	206.94
Richard Edwards	payroll services due for final quarter of this financial year	90.00
EE	mobile phone payment for March 2024	37.66
Letchwood	Internal audit	240.00
PKF Littlejohn	External audit	630.00
		<b>1686.93</b>

## **8. Contingent liabilities**

This Council is not aware of any contingent liabilities thus no contingent liabilities have been included in these accounts

## **9. Agency work**

The Council has not carried out any agency work in this financial year



