

Chelmsford Garden Community Trust

England & Wales · Charity number 1169335

Details

Other names	BEAULIEU COMMUNITY TRUST, BEAULIEU COMMUNITY TRUST (BCT), BCT, CGCT
Status	Registered
Legal form	CIO
Registered	2016-09-26
Register	View on the Charity Commission register

Contact

Address Beaulieu Community Centre
17 Centenary Way
Chelmsford Garden
Chelmsford
CM1 6AU

Phone 01245 468911

Email secretary@CGCTrust.uk

Activities

Objects: 1. TO FURTHER OR BENEFIT THE RESIDENTS OF BEAULIEU, SPRINGFIELD AND THE SURROUNDING AREAS OF ESSEX, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS. IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER: TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS. 2. TO FURTHER SUCH CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: Chelmsford Garden Community Trust (CGCT), formally Beaulieu Community Trust (BCT), primarily exists to further or benefit the residents of Chelmsford Garden Community by working with those residents and local stakeholders in a common effort to develop and maintain an all-inclusive, healthy and

vibrant community. A key role for the Trust is management of the Beaulieu Community Centre.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£174,855	£152,368	-	-
2024-03-31	£135,188	£133,735	-	-
2023-03-31	£149,811	£115,132	-	-
2022-03-31	£120,043	£114,797	-	-
2021-03-31	£86,844	£116,882	-	-

Trustees

Name	Role	Appointed
Carroll Crumpen		2025-02-12
Helen Skinner		2025-02-12
IAN DAVID FULLER		2015-11-24
Jonathan David SHARPIN		2025-05-06
MAXINE TALBOT		2015-12-16
Mark Arrowsmith		2020-03-24
Rev DAN PIERCE		2018-09-28

Chelmsford Garden Community Trust

England & Wales - Charity number 1169335

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Chelmsford Garden Community Trust**

Butlers Chartered Accountants
1434 London Road
Leigh on Sea
Essex
SS9 2UL

Chelmsford Garden Community Trust

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

Chelmsford Garden Community Trust

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

There are 2 main objectives:

1. To further or benefit the residents of Beaulieu, Springfield and the surrounding areas of Essex, without distinction of sex, sexual orientation, race or political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation to improve the conditions of life for the residents.

In furtherance of these objects but not otherwise, the trustees shall have the power to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.

2. To further such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Significant Activities

Chelmsford Garden Community Trust (CGCT) manages the community centre built by the developer. A lease for 125 years was signed in 2018 between the developer and Springfield Parish Council (SPC) and a flow-down underlease is in place between SPC and BCT.

The community centre sits in a maturing development to the northeast of Chelmsford, and from 1st April 2023 part of Chelmsford Garden Community, which will eventually cover around 10,000 homes including those already existing in Beaulieu and Channels. Although Channels, which is close by, falls outside the boundary of the existing Parish Council, the trustees have sought to be mindful of the needs of the residents there as well.

The community centre is acting as a keystone resource to facilitate community development. It is a useful venue for many diverse groups that deliver a range of user-led activities creating opportunities for social, leisure and personal development.

The trustees seek to maximise the public benefit of such a community centre and have been mindful of this as they have sought to improve the facilities at the centre.

The Trust will fall under the new Parish Boundary of Chelmsford Garden with effect from 1st April 2023 and the Trust will therefore be a sub-tenant of Chelmsford Garden Community Council who takes over the head lease from Springfield Parish Council on that date.

Public benefit

The charity continues to have close regard to its public benefit obligations by ensuring the community centre is open, inclusive, and accessible to a wide range of local residents. Activities and services are designed to meet identified community needs, promote social inclusion, and provide opportunities for people of all ages and backgrounds to come together. Fees, where charged, are kept affordable, with concessions available to reduce barriers to participation, ensuring the centre's facilities and services deliver genuine and ongoing benefit to the wider community.

Chelmsford Garden Community Trust

Report of the Trustees for the Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Chelmsford Garden Community Trust (CGCT) continues to work closely with community partners to deliver inclusive activities and services from the Beaulieu Community Centre. The Centre remains an important hub for social, leisure, and personal development activities, hosting a range of user-led groups and events that serve residents across Beaulieu, Channels, and the wider Chelmsford Garden Community.

The Trust maintains partnerships with local organisations, including community groups and voluntary services, to support events and programmes that benefit residents of all ages. Activities regularly promoted at the Centre include community cafés, parents' coffee clubs, singing and social groups, and seasonal events that bring people together.

The Centre benefits from strong local engagement. Staff - including the Centre Manager and administrative team - are proactive in working with users, volunteer partners, and community stakeholders to support ongoing activities and reflect the needs of the community in planning future initiatives. Many staff and volunteers are local residents, helping to maintain awareness of local priorities and ensuring that the Trust's work remains responsive to community needs. (updated to present status)

The Trust has supported and promoted a variety of community-wide activities and festivals that contribute to local identity and cohesion, including events brought together with community partners (e.g., neighbourhood celebrations and wellbeing initiatives; Chelmsford Garden Community Council also delivers quarterly community events and engagement activities alongside local groups).

The Beaulieu Community Centre remains strategically located adjacent to Beaulieu Park School, providing opportunities for collaboration on community, educational, and family-oriented activity as the school and neighbourhood continue to grow.

During the 2024/25 financial year, Chelmsford Garden Community Trust hosted a wide range of events designed to support wellbeing, inclusion, education, and community cohesion.

Key wellbeing initiatives included a Cyberbullying for Teens workshop, highlighting how the availability and accessibility of online content can impact the mental health and wellbeing of children and young people. The session addressed risks such as online blackmail and exposure to graphic content, alongside the associated mental health implications. A Women's Health Event was also delivered, featuring guest speakers who provided information on peri-menopause and holistic alternatives to support women's health.

The Trust continued to support awareness and education through a Dementia Awareness event, offering guidance and practical support to carers and families of those living with dementia, and The Forgotten History of Chelmsford talk, delivered in support of the D-Day commemorations organised by Chelmsford Garden Community Council.

Community engagement and cultural activities were encouraged through two Open Mic Nights, showcasing local performers and providing affordable evening entertainment. The popular Mad Hatters Tea Party combined live entertainment with a high-tea experience, bringing residents together for an enjoyable and inclusive social event.

Seasonal and economic support initiatives included the Mini Market Beaulieu and Santa's Grotto, providing local small businesses with opportunities to trade while offering residents a festive local market. In addition, a Christmas Community Meal was delivered with support from local grocery stores and schools, providing a traditional three-course meal to residents experiencing financial hardship or loneliness during the festive period.

These events collectively demonstrate the Trust's ongoing commitment to supporting health, wellbeing, inclusion, local enterprise, and community connection throughout the year.

Chelmsford Garden Community Trust

Report of the Trustees for the Year Ended 31 March 2025

FINANCIAL REVIEW

Principal funding sources

The charity's principal income continues to derive from the rental of the Beaulieu Community Centre's halls and facilities. Regular bookings from local groups, organisations, and private hirers provide essential funds that cover operating costs and support the ongoing maintenance and improvement of the centre's facilities.

The Trust also seeks additional funding through charitable grants, fundraising initiatives and community support schemes to supplement rental income. Activities such as online fundraising partnerships help generate additional resources that support the Trust's mission and help expand programme delivery at the Centre.

While grant funding and donations are neither guaranteed nor always consistent year-to-year, they play an important complementary role in enabling invested improvements to community facilities and ensuring affordable access for local residents.

Reserves policy

The charity's reserves policy is to build and maintain unrestricted reserves equivalent to approximately six months of operating expenditure. This level of reserves will provide financial stability, help manage unforeseen costs or income shortfalls, and support the ongoing delivery of the charity's activities while longer-term funding plans are developed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The trustees have delegated responsibility for the day-to-day management and operation of the community centre to the Centre Manager. The Centre Manager is responsible for the running of activities, staff and volunteers, and the maintenance of the facilities, reporting regularly to the trustees who retain overall strategic oversight and governance responsibility.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1169335

Principal address

17 Sidney Place
Beaulieu Park
Chelmsford
CM1 6BE

Trustees

M Arrowsmith
C R Tron (resigned 30.5.2025)
R D Pierce
M Talbot
I D Fuller
C Crumpen (appointed 12.2.2025)
H E Skinner (appointed 12.2.2025)
J D Sharpin (appointed 6.5.2025)

Independent Examiner

Ms H Meagher
Butlers Chartered Accountants
1434 London Road
Leigh on Sea
Essex
SS9 2UL

Chelmsford Garden Community Trust

**Report of the Trustees
for the Year Ended 31 March 2025**

Approved by order of the board of trustees on 9 December 2025 and signed on its behalf by:

I D Fuller - Trustee

**Independent Examiner's Report to the Trustees of
Chelmsford Garden Community Trust**

Independent examiner's report to the trustees of Chelmsford Garden Community Trust

I report to the charity trustees on my examination of the accounts of Chelmsford Garden Community Trust (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ms H Meagher
The Institute of Chartered Accountants in England and Wales

Butlers Chartered Accountants
1434 London Road
Leigh on Sea
Essex
SS9 2UL

9 December 2025

Chelmsford Garden Community Trust

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		40,782	-	40,782	28,681
Charitable activities					
General		131,748	951	132,699	111,388
Other income		1,374	-	1,374	4,655
Total		<u>173,904</u>	<u>951</u>	<u>174,855</u>	<u>144,724</u>
EXPENDITURE ON					
Raising funds		5,240	-	5,240	2,471
Charitable activities					
General		146,613	515	147,128	141,900
Total		<u>151,853</u>	<u>515</u>	<u>152,368</u>	<u>144,371</u>
NET INCOME					
Transfers between funds	9	22,051 <u>2,457</u>	436 <u>(2,457)</u>	22,487 <u>-</u>	353 <u>-</u>
Net movement in funds		24,508	(2,021)	22,487	353
RECONCILIATION OF FUNDS					
Total funds brought forward		51,206	2,021	53,227	52,874
TOTAL FUNDS CARRIED FORWARD		<u><u>75,714</u></u>	<u><u>-</u></u>	<u><u>75,714</u></u>	<u><u>53,227</u></u>

The notes form part of these financial statements

Chelmsford Garden Community Trust

**Balance Sheet
31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	4	27,433	-	27,433	26,834
CURRENT ASSETS					
Debtors	5	13,014	-	13,014	10,920
Cash at bank		85,074	-	85,074	64,992
		98,088	-	98,088	75,912
CREDITORS					
Amounts falling due within one year	6	(21,807)	-	(21,807)	(14,519)
NET CURRENT ASSETS					
		76,281	-	76,281	61,393
TOTAL ASSETS LESS CURRENT LIABILITIES					
		103,714	-	103,714	88,227
CREDITORS					
Amounts falling due after more than one year	7	(28,000)	-	(28,000)	(35,000)
NET ASSETS					
		75,714	-	75,714	53,227
FUNDS					
Unrestricted funds	9			75,714	51,206
Restricted funds				-	2,021
TOTAL FUNDS					
				75,714	53,227

The financial statements were approved by the Board of Trustees and authorised for issue on 9 December 2025 and were signed on its behalf by:

M Arrowsmith - Trustee

Chelmsford Garden Community Trust

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 25% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Chelmsford Garden Community Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	28,680	1	28,681
Charitable activities			
General	107,388	4,000	111,388
Other income	4,655	-	4,655
Total	140,723	4,001	144,724
EXPENDITURE ON			
Raising funds	2,471	-	2,471
Charitable activities			
General	140,573	1,327	141,900
Total	143,044	1,327	144,371
NET INCOME/(EXPENDITURE)			
Transfers between funds	(2,321) 653	2,674 (653)	353 -
Net movement in funds	(1,668)	2,021	353
RECONCILIATION OF FUNDS			
Total funds brought forward	52,874	-	52,874
TOTAL FUNDS CARRIED FORWARD	51,206	2,021	53,227

Chelmsford Garden Community Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

4. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2024	29,871	48,310	16,740	3,485	98,406
Additions	1,652	3,641	3,456	979	9,728
	<u>31,523</u>	<u>51,951</u>	<u>20,196</u>	<u>4,464</u>	<u>108,134</u>
DEPRECIATION					
At 1 April 2024	15,247	41,486	12,746	2,093	71,572
Charge for year	3,710	2,587	1,814	1,018	9,129
	<u>18,957</u>	<u>44,073</u>	<u>14,560</u>	<u>3,111</u>	<u>80,701</u>
NET BOOK VALUE					
At 31 March 2025	<u>12,566</u>	<u>7,878</u>	<u>5,636</u>	<u>1,353</u>	<u>27,433</u>
At 31 March 2024	<u>14,624</u>	<u>6,824</u>	<u>3,994</u>	<u>1,392</u>	<u>26,834</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	11,173	8,925
Prepayments and accrued income	1,841	1,995
	<u>13,014</u>	<u>10,920</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	-	3,139
Taxation and social security	6,806	3,130
Other creditors	15,001	8,250
	<u>21,807</u>	<u>14,519</u>

Chelmsford Garden Community Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	28,000	35,000
	<u> </u>	<u> </u>

8. LOANS

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Other loans	14,000	7,000
	<u> </u>	<u> </u>
Amounts falling between one and two years:		
Other loans - 1-2 years	7,000	21,000
	<u> </u>	<u> </u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	21,000	7,000
	<u> </u>	<u> </u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	-	7,000

9. MOVEMENT IN FUNDS

	At 1.4.24	Net movement	Transfers between	At
	£	in funds	funds	31.3.25
		£	£	£
Unrestricted funds				
General fund	51,206	22,051	2,457	75,714
Restricted funds				
Essex County Council	2,021	(515)	(1,506)	-
Essex County Council - Locality Fund	-	951	(951)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	2,021	436	(2,457)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>53,227</u>	<u>22,487</u>	<u>-</u>	<u>75,714</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	173,904	(151,853)	22,051
Restricted funds			
Essex County Council	-	(515)	(515)
Essex County Council - Locality Fund	951	-	951
	<u> </u>	<u> </u>	<u> </u>
	951	(515)	436
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>174,855</u>	<u>(152,368)</u>	<u>22,487</u>

Chelmsford Garden Community Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	52,874	(2,321)	653	51,206
Restricted funds				
Essex County Council	-	2,674	(653)	2,021
TOTAL FUNDS	<u>52,874</u>	<u>353</u>	<u>-</u>	<u>53,227</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,723	(143,044)	(2,321)
Restricted funds			
Essex County Council	4,001	(1,327)	2,674
TOTAL FUNDS	<u>144,724</u>	<u>(144,371)</u>	<u>353</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	52,874	19,730	3,110	75,714
Restricted funds				
Essex County Council	-	2,159	(2,159)	-
Essex County Council - Locality Fund	-	951	(951)	-
	<u>-</u>	<u>3,110</u>	<u>(3,110)</u>	<u>-</u>
TOTAL FUNDS	<u>52,874</u>	<u>22,840</u>	<u>-</u>	<u>75,714</u>

Chelmsford Garden Community Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	314,627	(294,897)	19,730
Restricted funds			
Essex County Council	4,001	(1,842)	2,159
Essex County Council - Locality Fund	951	-	951
	4,952	(1,842)	3,110
TOTAL FUNDS	319,579	(296,739)	22,840

Transfers between funds

Transfers between funds in the year consisted of:

- Transfer of assets from restricted funds to general funds once contractual obligations had been met.
- Transfer of £8 from general fund to restricted fund for Essex County Council to cover overspend on project funds.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Chelmsford Garden Community Trust

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(3)	-
Donations	501	-
Grants	40,284	28,681
	40,782	28,681
Charitable activities		
Hall hire income	128,624	109,172
Equipment and services	964	2,216
Event income	2,160	-
Grants	951	-
	132,699	111,388
Other income		
Insurance claims	1,109	4,655
Late payment fee income	265	-
	1,374	4,655
Total incoming resources	174,855	144,724
EXPENDITURE		
Raising donations and legacies		
Direct expenses	5,236	2,034
Other trading activities		
Bad debts	-	437
Bank interest	4	-
	4	437
Charitable activities		
Wages	60,435	60,289
Pensions	1,039	1,168
Building service charges	14,881	10,475
Rates and water	1,373	231
Insurance	4,766	4,255
Light and heat	13,871	15,538
Telephone	1,604	1,295
Postage and stationery	406	294
Advertising	132	44
Repairs and replacements	13,577	32,524
Computer, software and IT cost	1,578	1,261
Hygiene and cleaning	12,708	706
Carried forward	126,370	128,080

This page does not form part of the statutory financial statements

Chelmsford Garden Community Trust

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31.3.25	31.3.24
	£	£
Charitable activities		
Brought forward	126,370	128,080
Refuse removal	634	527
Security	285	95
Staff training	25	290
Subscriptions	1,364	208
Sundry expenses	21	263
Travel expenses	350	-
Professional fees	35	-
Human resources	1,575	-
Depreciation of improvement to property	3,710	3,029
Depreciation of plant and machinery	2,588	1,550
Depreciation on fixtures and fittings	1,813	1,000
Depreciation of computer expenses	1,018	475
Grants to institutions	-	208
	139,788	135,725
Support costs		
Finance		
Bank charges	520	4
Governance costs		
Auditors' remuneration for non audit work	6,820	6,171
Total resources expended	152,368	144,371
Net income	22,487	353

This page does not form part of the statutory financial statements

Chelmsford Garden Community Trust

England & Wales - Charity number 1169335

Accounts

REGISTERED CHARITY NUMBER: 1169335

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Chelmsford Garden Community Trust

Pink Pig Financials Ltd
Fifth Floor Suite 23
63/66 Hatton Garden
London
EC1N 8LE

Chelmsford Garden Community Trust

Contents of the Financial Statements
for the Year Ended 31 March 2024

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5 to 6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 10
Detailed Statement of Financial Activities	11

Chelmsford Garden Community Trust
Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1169335

Registered Office

Beaulieu Community Centre
17 Centenary Way
Chelmsford
CM1 6AU

Trustees

Chloe Rose Tron
Mark Arrowsmith
Rev Dan Pierce
Maxine Talbot
Ian David Fuller

Independent Examiner

Pink Pig Financials

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company is a registered charity, number 1169335. The charity is governed by its Trust Constitution and is managed by its trustees. Three trustees are appointed by Springfield Parish Council, three are appointed by Beaulieu Church and three are residents in the local area.

The charity is governed by its Trust Constitution and is managed by its trustees. Three trustees are appointed by Springfield Parish Council, three are appointed by Beaulieu Church and three are residents in the local area.

Report of the Trustees
for the Year Ended 31 March 2024

Risk management

The trustees have to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trust will fall under the new Parish Boundary of Chelmsford Garden with effect from 1st April 2023 and the Trust will therefore be a sub-tenant of Chelmsford Garden Community Council who takes over the head lease from Springfield Parish Council on that date.

There are 2 main objectives:

1. To further or benefit the residents of Beaulieu, Springfield and the surrounding areas of Essex, without distinction of sex, sexual orientation, race or political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation to improve the conditions of life for the residents.

In furtherance of these objects but not otherwise, the trustees shall have the power to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.

2. To further such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Chelmsford Garden Community Trust (CGCT) manages the community centre built by the developer. A lease for 125 years was signed in 2018 between the developer and Springfield Parish Council (SPC). From 1st April 2023, the Trust became a sub-tenant of Chelmsford Garden Community Council who took over the head lease from SPC on that date.

The community centre sits in a maturing development to the northeast of Chelmsford, which will eventually cover around 10,000 homes. The community centre is acting as a keystone resource to facilitate community development. It is a useful venue for many diverse groups that deliver a range of user-led activities creating opportunities for social, leisure and personal development. The trustees seek to maximise the public benefit of such a community centre and have been mindful of this as they have sought to improve the facilities at the centre.

The community centre is acting as a keystone resource to facilitate community development. It is a useful venue for many diverse groups that deliver a range of user-led activities creating opportunities for social, leisure and personal development.

The trustees seek to maximise the public benefit of such a community centre and have been mindful of this as they have sought to improve the facilities at the centre.

The Trust will fall under the new Parish Boundary of Chelmsford Garden with effect from 1st April 2023 and the Trust will therefore be a sub-tenant of Chelmsford Garden Community Council who takes over the head lease from Springfield Parish Council on that date.

Page 3

STRATEGIC REPORT

Achievement and performance

Trustees are working closely with the local church. One of the trustees is the pioneer minister for the St Francis Community, which serves the Beaulieu and Channels development and he has been actively involved in the management of the centre and using it as a resource to help social cohesion. The centre is next to The Beaulieu Park School, the first "All Through" school in Essex and the Trust will seek to work with the school as it grows in size.

The Trust employs a Centre Manager and a number of other staff who help with administration and act as points of contact for users. Most are local residents and are aware of issues in the community and can bring matters to the attention of the Trust, to help its response.

Following on from the lockdown brought about by the Covid pandemic, the Centre Manager has worked hard with local businesses and residents to re-establish community events around Halloween and Remembrance Day. A successful Scarecrow Trail was set up in the area and a Mini Market took place in the centre showcasing local creative skills. A food bank operates out of the centre once a week.

Financial review

As will be seen from the profit and loss included in this Statement of Financial Activity, the centre staff have been extremely successful in re-establishing the level of hall hire income that was being achieved before the COVID-19 pandemic. However, this resulted in the Trust exceeding the VAT limit and having to register for VAT in January 2022.

The Trust's cash position is healthy as of 31st March 2024 however repayment of the long-term loan will restart again on an annual basis in 2024/25 and with a significant rise in operating costs not yet covered by an increase in income, cash reserves will start to be depleted throughout the coming year. The Trust will undertake a full utilisation and pricing strategy review during 2024/25, together with the exploration of other funding sources, to ensure that accumulated reserves and a healthy cash position can be maintained moving forward.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on _____ and signed on the board's behalf by:

Mark Arrowsmith - Interim Treasurer

Independent Examiner's Report to the Trustees of Chelmsford Garden Community Trust

I report on the accounts for the year ended 31 March 2024 set out on pages four to seven.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records; and
 - to prepare accounts which accord with the accounting records, comply with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chelmsford Garden Community Trust
Statement of Financial Activities for the Year Ended 31 March 2024

	31.03.24	
Notes	Unrestricted	fund
		£
INCOMING RESOURCES		
Incoming resources from generated funds		
Grants - Unrestricted	23,800	
Donations	10,000	
Hall Hire	52	
Room Hire	109,120	
Grants - Restricted	0	
Other Revenue	2,216	
	<hr/>	
Total incoming resources	135,188	

Governance costs	
Cost of Goods Sold	1,120
Direct Expenses	936
Advertising & Marketing	44
Audit & Accountancy fees	6,171
Licences	325
Bank Fees	4
Cleaning	9,402
Consulting	1,378
Depreciation Expense	6,054
Charitable and Political Donations	208
General Expenses	263
Insurance	(626)
Light, Power, Heating	15,538
Water	231
Printing & Stationery	294
IT Software and Consumables	936
Service Charge	10,475
Repairs & Maintenance	17,089
Hygiene Services	706
Refuse Removal	527
Security	95
Salaries	60,289
Staff Training	290
Pensions Costs	1,168
Subscriptions	208
Telephone & Internet	1,295
Bad Debt	437
	<hr/>
	133,735
	<hr/>
Total resources expended	133,735
	<hr/>
NET INCOMING/(OUTGOING) RESOURCES	333
	<hr/>
RECONCILIATION OF FUNDS	52,874
Total funds brought forward	
	<hr/>
TOTAL FUNDS CARRIED FORWARD	53,207
	<hr/>

The notes form part of these financial statements

Chelmsford Garden Community Trust
Balance Sheet at 31 March 2024

	Notes	31.10.24 Unrestricted fund £
FIXED ASSETS		
Kitchen equipment		4,397
Building fixtures and improvements		14,624
Computer Equipment		1,392
Office furniture		3,994
Plant & Equipment		2,428
CURRENT ASSETS		
Cash at bank		64,992
Accounts Receivable & Prepayments		10,920

CREDITORS	3	
Amounts falling due within one year		7,540
		<hr/>
NET CURRENT ASSETS/(LIABILITIES)		68,372
		<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		95,207
CREDITORS		
Amounts falling due after one year		42,000
		<hr/>
NET ASSETS/(LIABILITIES)		53,207
		<hr/>
FUNDS	4	
Unrestricted funds		53,207
		<hr/>
TOTAL FUNDS		53,207
		<hr/>

The charitable company is entitled to exemption from audit for the year ended 31 March 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2024.

Page 8

The trustees acknowledge their responsibilities for

- (a) ensuring that the charity keeps accounting records that comply with the Charities Act and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the Charities Act.

The financial statements were approved by the Board of Trustees on _____ and were signed on its behalf by:

Mark Arrowsmith - Interim Treasurer

The notes form part of these financial statements
Page 9

Chelmsford Garden Community Trust
Notes to the Financial Statements for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charitable company.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024

Page 10

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.24
	£
Accrued Expenses	<u>1250</u>

4. MOVEMENT IN FUNDS

	At 31.03.23	Adjustments	Net movement in funds	At 31.03.24
	£	£	£	£
Unrestricted funds				
General fund	52,874	333	53,207	53,207
TOTAL FUNDS	<u>52,874</u>	<u>333</u>	<u>53,207</u>	<u>53,207</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources	Resources Expended	Movement in Funds
	£	£	£
Unrestricted funds			
General fund	<u>135,187</u>	<u>(134,854)</u>	<u>333</u>
TOTAL FUNDS	<u>135,187</u>	<u>(134,854)</u>	<u>333</u>

INCOMING RESOURCES**Voluntary income**

Grants - Unrestricted	10,000
Donations	52
Hall Hire	109,120
Grants - Restricted	13,800
Other Revenue	2,216

135,188

Total incoming resources

135,188

Governance costs

Cost of Goods Sold	1,120
Direct Expenses	936
Advertising & Marketing	44
Audit & Accountancy fees	6,171
Licences	325
Bank Fees	4
Cleaning	9,402
Consulting	1,378
Depreciation Expense	6,054
Charitable and Political Donations	208
General Expenses	263
Insurance	- 626
Light, Power, Heating	15,538
Water	231
Printing & Stationery	294
IT Software and Consumables	936
Service Charge	10,475
Repairs & Maintenance	17,089
Hygiene Services	706
Refuse Removal	527
Security	95
Salaries	60,289
Staff Training	290
Pensions Costs	1,168
Subscriptions	208
Telephone & Internet	1,295
Bad Debt	437

Total Resources Expended

133,735

NET INCOMING/(OUTGOING) RESOURCES

333

This page does not form part of the statutory financial statements

Chelmsford Garden Community Trust

England & Wales - Charity number 1169335

Accounts

REGISTERED CHARITY NUMBER: 1169335

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Beaulieu Community Trust

Pink Pig Financials Ltd
Fifth Floor Suite 23
63/66 Hatton Garden
London
EC1N 8LE

Beaulieu Community Trust

Contents of the Financial Statements
for the Year Ended 31 March 2023

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5 to 6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 10
Detailed Statement of Financial Activities	11

Beaulieu Community Trust
Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1169335

Registered Office

Beaulieu Community Centre
17 Centenary Way
Chelmsford
CM1 6AU

Trustees

Cllr. Susan Sullivan
Cllr. Ian Fuller
Joel Gowen
Rev. Dan Pierce
Cllr. Yvonne Spence
Maxine Talbot
Mark Arrowsmith
David Thoms

Independent Examiner

Pink Pig Financials

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company is a registered charity, number 1169335. The charity is a Charitable Incorporated Organisation (CIO) with a Foundation Constitution.

The charity is governed by its Trust Constitution and is managed by its trustees. Three trustees are appointed by Springfield Parish Council, three are appointed by Beaulieu Church and three are residents in the local area.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

There are 2 main objectives:

1. To further or benefit the residents of Beaulieu, Springfield and the surrounding areas of Essex, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects but not otherwise, the trustees shall have power to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.

2. To further such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Beaulieu Community Trust (BCT) manages the community centre built by the developer. A lease for 125 years was signed in 2018 between the developer and Springfield Parish Council (SPC) and a flow-down underlease is in place between SPC and BCT.

The community centre sits in a maturing development to the north east of Chelmsford, and from 1st April 2023 part of Chelmsford Garden Community, which will eventually cover around 10,000 homes including those already existing in Beaulieu and Channels. Although Channels, which is close by, falls outside the boundary of the existing Parish Council, the trustees have sought to be mindful of the needs of the residents there as well.

The community centre is acting as a keystone resource to facilitate community development. It is a useful venue for many diverse groups that deliver a range of user-led activities creating opportunities for social, leisure and personal development.

The trustees seek to maximise the public benefit of such a community centre and have been mindful of this as they have sought to improve the facilities at the centre.

The Trust will fall under the new Parish Boundary of Chelmsford Garden with effect from 1st April 2023 and the Trust will therefore be a sub-tenant of Chelmsford Garden Community Council who takes over the head lease from Springfield Parish Council on that date.

STRATEGIC REPORT

Achievement and performance

Trustees are working closely with the local church. One of the trustees is the pioneer minister for the St Francis Community, which serves the Beaulieu and Channels development and he has been actively involved in the management of the centre and using it as a resource to help social cohesion. The centre is next to The Beaulieu Park School, the first "All Through" school in Essex and the Trust will seek to work with the school as it grows in size.

The Trust employs a Centre Manager and a number of other staff who help with administration and act as points of contact for users. Most are local residents and are aware of issues in the community and can bring matters to the attention of the Trust, to help its response.

Following on from the lockdown brought about by the Covid pandemic, the Centre Manager has worked hard with local businesses and residents to re-establish community events around Halloween and Remembrance Day. A successful Scarecrow Trail was set up in the area and a Mini Market took place in the centre showcasing local creative skills. A Foodbank operates out of the centre once a week.

Financial review

As will be seen from the profit and loss included in this Statement of Financial Activity, the centre staff have been extremely successful in re-establishing the level of hall hire income that was being achieved prior to the Covid pandemic. However, this resulted in the Trust exceeding the VAT limit and having to register for VAT in January 2022.

The Trust's cash position is healthy as of 31st March 2023 however repayment of the long term loan will restart again on an annual basis in 2023/24 and with a significant rise in operating costs not yet covered by an increase in income, cash reserves will start to be depleted throughout the coming year. The Trust will undertake a full utilisation and pricing strategy review during 2023/24, together with exploration of other funding sources, to ensure that accumulated reserves and a healthy cash position can be maintained moving forward.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on _____ and signed on the board's behalf by:

Andrew Wright - Interim Treasurer

Independent Examiner's Report to the Trustees of Beaulieu Community Trust

I report on the accounts for the year ended 31 March 2023 set out on pages four to seven.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records; and
 - to prepare accounts which accord with the accounting records, comply with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Pink Pig Financials Ltd
Fifth Floor Suite 23, 63/66 Hatton Garden,
London, EC1N 8LE
Date: 29th November 2023

Beaulieu Community Trust
Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	31.03.23 Unrestricted fund £
INCOMING RESOURCES		
Incoming resources from generated funds		
Donations		
Grants - Restricted		465
Grant - Automatic Doors		7,387
Grants - Unrestricted		10,000
Hall Revenue		18,500
Other Revenue		111,286
		2,173
		149,811
Total incoming resources		
Governance costs		
Accountancy		3,656
Advertising & Marketing		83
Bank Fees		6
Cleaning		9,214
Consulting		1,527
Cost of Goods Sold		871
Direct Expenses		1,602
Depreciation Expense		5,307
Employer's National Insurance		(38)
Entertainment		120
Hygiene Services		910
General Expenses		1,197
Insurance		5,133
IT Software & Consumables		660
Legal Expenses		1,668
Light, Power, Heating		9,745
Pensions Costs		666
Postage		9
Printing & Stationery		240
Rates		600
Refuse Removal		621
Repairs & Maintenance		1,811
Salaries		53,110
Subscriptions		85
Telephone & Internet		421
Security		661
Service Charge		14,940
Staff Training		217
Water		91
		91

	<u>115,132</u>
Total resources expended	115,132
NET INCOMING/(OUTGOING) RESOURCES	<u>34,679</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>18,195</u>
TOTAL FUNDS CARRIED FORWARD	<u>52,874</u>

The notes form part of these financial statements

Beaulieu Community Trust
Balance Sheet at 31 March 2023

	Notes	31.10.23 Unrestricted fund £
FIXED ASSETS		
Fixtures & Fittings		18,198
Furniture		3,561
Computer Equipment		975
Plant & Machinery		128
CURRENT ASSETS		
Cash at bank		88,052
Accounts Receivable & Prepayments		3,381
CREDITORS		
Amounts falling due within one year	3	12,420
		<hr/>
NET CURRENT ASSETS/(LIABILITIES)		79,012
		<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		101,874
CREDITORS		
Amounts falling due after one year		49,000
		<hr/>
NET ASSETS/(LIABILITIES)		52,874
		<hr/>
FUNDS		
Unrestricted funds	4	52,874
		<hr/>
TOTAL FUNDS		52,874
		<hr/>

The charitable company is entitled to exemption from audit for the year ended 31 March 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2023.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charity keeps accounting records that comply with the Charities Act and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the Charities Act.

The financial statements were approved by the Board of Trustees on _____ and were signed on its behalf by:

Andrew Wright - Interim Treasurer

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charitable company.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.23 £
Accrued Expenses	<u>4,328</u>

4. MOVEMENT IN FUNDS

	At 31.03.22	Adjustments	Net movement in funds	At 31.03.23
	£	£	£	£
Unrestricted funds				
General fund	<u>12,366</u>	5,829	34,679	<u>52,874</u>
TOTAL FUNDS	<u>12,366</u>	5,829	34,679	<u>52,874</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted funds			
General fund	<u>149,811</u>	<u>(115,132)</u>	<u>34,679</u>
TOTAL FUNDS	<u>149,811</u>	<u>(115,132)</u>	<u>34,679</u>

Beaulieu Community Trust
Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

31.03.23
Unrestricted
fund
£

INCOMING RESOURCES

Voluntary income

Grants	35,887
Hall Revenue	111,286
Donations	465
Other Revenue	2,173

149,811

Total incoming resources

149,811

Governance costs

Accountancy	3,656
Advertising & Marketing	83
Bank Fees	6
Cleaning	9,214
Consulting	1,527
Cost of Goods Sold	871
Direct Expenses	1,602
Depreciation Expense	5,307
Employer's National Insurance	(38)
Entertainment	120
Hygiene Services	910
General Expenses	1,197
Insurance	5,133
IT Software & Consumables	660
Legal Expenses	1,668
Light, Power, Heating	9,745
Pensions Costs	666
Postage	9
Printing & Stationery	240
Rates	600
Refuse Removal	621
Repairs & Maintenance	1,811
Salaries	53,110
Subscriptions	85
Telephone & Internet	421

Security	661
Service Charge	14,940
Staff Training	217
Water	91
Total Resources Expended	115,132

NET INCOMING/(OUTGOING) RESOURCES 34,679

Approval Statement

COMPANY NAME: Beaulieu Community Trust
FOR THE PERIOD ENDING: 31 March 2023

Confirmation of Representation

During the preparation of your financial statements for the period ending 31 March 2023, representations were made to us by the Trustees of **Beaulieu Community Trust**. These representations are outlined below. Please read these representations carefully and if you agree with our understanding of these representations, please approve this statement as confirmation.

Representation

You acknowledged as Trustees your responsibility for making accurate representations to Pink Pig Financials Ltd for the financial statements that we have prepared for **Beaulieu Community Trust** on your behalf.

1. You confirmed that all accounting records had been made available to Pink Pig Financials Ltd for the purpose of preparing the accounts for **Beaulieu Community Trust** and that all the transactions undertaken by **Beaulieu Community Trust** have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and shareholders' meetings, have been made available to us.
2. You confirmed that **Beaulieu Community Trust** had no liabilities or contingent liabilities other than those disclosed in the financial statements.
3. You confirmed that all information supplied to us is accurate.
4. You acknowledged that Pink Pig Financials Ltd has not performed an audit of your business and as such the financial statements have been prepared based on the information supplied to us. You also acknowledged that all Trustees of the business are responsible for keeping accurate accounting records and that we can rely on the accuracy of the information supplied to us.
5. You confirmed that there have been no events since the balance sheet date that required disclosure or would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
6. You confirmed that **Beaulieu Community Trust** has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for Trustees, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.
7. You confirmed that you have disclosed to us all related party transactions relevant to **Beaulieu Community Trust** and that you are not aware of any further related party matters that require disclosure.
8. You confirmed that **Beaulieu Community Trust** has not contracted for any capital expenditure other than that already disclosed in the financial statements.
9. You confirmed that there are no companies associated with **Beaulieu Community Trust** for tax purposes.
10. You confirmed that you have reviewed the final financial statements and consider all balances showing to be a true and fair reflection of the business as at the year-end date.
11. You confirmed that there are no laws or regulations that are central to **Beaulieu Community Trust** ability to conduct its business.
12. You confirmed that in your opinion **Beaulieu Community Trust** is a going concern and will remain a going concern for a minimum of 12 months from the date of signing this statement.
13. You confirmed all information provided is complete and accurate
14. Fraud

You acknowledge your responsibility for the creation and implementation of internal controls to prevent and detect fraud.



You confirm that you have disclosed to Pink Pig Financials Ltd the results of your assessments of the risk that the financial statements may be materially misstated as a result of fraud.

You have disclosed to Pink Pig Financials Ltd your knowledge of fraud or suspected fraud affecting **Beaulieu Community Trust** involving management, and/or employees with a significant role in internal controls, or others where fraud could have a material effect on the financial statements.

You have disclosed to Pink Pig Financials Ltd your knowledge of any allegations of fraud or suspected fraud, communicated by employees, former employees, regulators or others affecting the financial statements that have been prepared.

If you agree with the above representations please approve the declaration below.

I/We confirm that we have read and understood the contents of this statement and agree that it accurately reflects the representations made to you by the Trustees during the preparation of the financial statements for **Beaulieu Community Trust**.

I/We confirm the information within the accounts is correct and complete to the best of my/our knowledge and belief.

I/We hereby approve the accounts to be filed with The Charities Commission by Pink Pig Financials Ltd on my behalf.

.....
Director signing for and on behalf of The Board, **Beaulieu Community Trust**

Date of approval of financial statements by The Board.....

Signatures

Date: 20 Dec 2023

Signature: *Andrew Wright*
Andrew Wright

Document Details

Title	Final reports - year end accounts
File Name	Final Accounts to 31.03.2023.docx.pdf, Letter of Representation - Beaulieu Community Trust - FY23.pdf
Document ID	703cc1eaad0c4fcb96221eb2348ecf1a
Fingerprint	dadcc9e15351f19ed3f5607a9a50e899
Status	Completed

Document History

Document Created	Document Created by Pixie Software (hello@usepixie.com) Fingerprint: baff34563ede77aff8d990bb4f57d97e	20 Dec 2023 11:49AM UTC
E-Mail Validation Waived	E-Mail Validation waived by account owner.	20 Dec 2023 11:49AM UTC
Document Viewed	Document Viewed by Andrew Wright (awright@beaulieustrust.co.uk) IP: 31.126.67.133	20 Dec 2023 11:58AM UTC
Document Signed	Document Signed by Andrew Wright (awright@beaulieustrust.co.uk) IP: 31.126.67.133 <i>Andrew Wright</i>	20 Dec 2023 12:00PM UTC
Document Completed	This document has been completed. Fingerprint: dadcc9e15351f19ed3f5607a9a50e899	20 Dec 2023 12:00PM UTC

Chelmsford Garden Community Trust

England & Wales - Charity number 1169335

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Beaulieu Community Trust

Pink Pig Financials Ltd
Fifth Floor Suite 23
63/66 Hatton Garden
London
EC1N 8LE

Beaulieu Community Trust

Contents of the Financial Statements
for the Year Ended 31 March 2022

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5 to 6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 10
Detailed Statement of Financial Activities	11

Beaulieu Community Trust
Report of the Trustees
for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1169335

Registered office

Beaulieu Community Centre

17 Centenary Way

Chelmsford

CM1 6AU

Trustees

Cllr. Susan Sullivan

Emma Carrington

Cllr. Ian Fuller

Joel Gowen

Rev. Dan Pierce

Cllr. Yvonne Spence

Maxine Talbot

Mark Arrowsmith

David Thoms

Independent examiner

Pink Pig Financials

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company is a registered charity, number 1169335. The charity is a Foundation Constitution.

The charity is governed by its Memorandum and Articles of Association and is managed by its trustees. Three trustees are appointed by Springfield Parish Council, three are appointed by Beaulieu Church and three are residents in the local area.

Beaulieu Community Trust
Report of the Trustees
for the Year Ended 31 March 2022

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

There are 2 main objectives:

1. To further or benefit the residents of Beaulieu, Springfield and the surrounding areas of Essex, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects but not otherwise, the trustees shall have power to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.

2. To further such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Beaulieu is a maturing development to the north of Chelmsford for up to 3,600 new dwellings. Beaulieu Community Trust (BCT) manages the community centre built by the developer. A lease for 125 years was signed in 2018 between the developer and Springfield Parish Council (SPC) and a similar underlease between SPC and BCT.

Another development of at least 400 dwellings, called Channels, is close by and although it falls outside the boundary of the Parish Council, the trustees have sought to be mindful of the needs of the residents there as well.

The community centre is acting as a keystone resource to facilitate community development. It is a useful venue for many diverse groups that deliver a range of user-led activities creating opportunities for social, leisure and personal development.

The trustees seek to maximise the public benefit of such a community centre and have been mindful of this as they have sought to improve the facilities at the centre.

STRATEGIC REPORT

Achievement and performance

Trustees are working closely with the local church. One of the trustees is the pioneer minister for the St Francis Community, which serves the Beaulieu and Channels development and he has been actively involved in the management of the centre and using it as a resource to help social cohesion. The centre is next to The Beaulieu Park School, the first "All Through" school in Essex and the Trust will seek to work with the school as it grows in size.

The Trust employs a Centre Manager and a number of other staff who help with administration and act as points of contact for users. Most are local residents and are aware of issues in the community and can bring matters to the attention of the Trust, to help its response.

Following on from the lockdown brought about by the Covid pandemic, the Centre Manager has worked hard with local businesses and residents to re-establish community events around Halloween and Remembrance Day. A successful Scarecrow Trail was set up in the area and a Mini Market took place in the centre showcasing local creative skills. A Foodbank operates out of the centre once a week.

Financial review

As will be seen from the profit and loss included in this Statement of Financial Activity, the centre staff have been extremely successful in re-establishing the level of hall hire income that was being achieved prior to the Covid pandemic. However, this resulted in the Trust exceeding the VAT limit and having to register for VAT in January 2022. Therefore, VAT has had to be added to all centre hire invoices from that date onwards. This has, we are pleased to say, been accepted by hirers and to date has not impacted on hiring demand. On a positive note, it has meant the Trust was able to make a substantial reclaim of VAT it had paid on assets purchased in the previous 3 years. The result of this was to turn an approximate loss of £5,000 in the current year to a profit of £5,246 and improve previous years retained by £5,000 approximately. It is anticipated that the Trust will continue to increase hiring income in 2022/3 but due to increased costs, it will once again depend on Parish Council grants to break even.

The Trust's cash position remains healthy, due to the VAT reclaim mentioned above and the fact that a significant amount of depreciation has been included in the trading results. It is expected to remain so going forward even though the staggered repayment of the long term loan will commence

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on _____ and signed on the board's behalf by:

Cllr. Ian Fuller - Trustee & Secretary

Independent Examiner's Report to the Trustees of Beaulieu Community Trust

I report on the accounts for the year ended 31 March 2022 set out on pages four to seven.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Pink Pig Financials Ltd
Fifth Floor Suite 23, 63/66 Hatton Garden,
London, EC1N 8LE
Date: 08/06/2020

Beaulieu Community Trust
Statement of Financial Activities for the Year Ended 31 March 2022

	Notes	31.03.22 Unrestricted fund £
INCOMING RESOURCES		
Incoming resources from generated funds		
Voluntary income from Grants		5,100
Hall Revenue		105,039
Donations		0
Other Revenue		623
Covid Grants		9,281
		120,043
Total incoming resources		
Governance costs		
Accountancy		3,892
Advertising & Marketing		0
Charitable and political donations		0
Cleaning		9,219
Consulting		1,639
Cost of Goods Sold		187
Direct expenses		1,067
Bank Fees		4
Depreciation Expense		4,389
Hygiene Services		1,106
General Expenses		52
Insurance		4,520
IT Software & Consumables		633
Legal Expenses		0
Light, Power, Heating		9,213
Pensions Costs		695
Printing & Stationery		230
Refuse Removal		552
Repairs & Maintenance		3,965
Salaries		58,458
Subscriptions		0
Telephone & Internet		709
Security		731
Service Charge		12,138
Staff Training		398
Travel		0
		114,797
Total resources expended		114,797

NET INCOMING/(OUTGOING) RESOURCES	<hr/> 5,246
RECONCILIATION OF FUNDS	
Total funds brought forward	7120
TOTAL FUNDS CARRIED FORWARD	<hr/> 12,366 <hr/>

The notes form part of these financial statements

Beaulieu Community Trust
Balance Sheet at 31 March 2022

	Notes	31.10.22 Unrestricted fund £
FIXED ASSETS		
Fixtures & Fittings		10,778
Furniture		4,748
Computer Equipment		0
Plant & Machinery		135
CURRENT ASSETS		
Cash at bank		45,815
Accounts Receivable & Prepayments		9,588
CREDITORS		
Amounts falling due within one year	3	9,698
		<hr/>
NET CURRENT ASSETS/(LIABILITIES)		45,705
		<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		61,366
CREDITORS		
Amounts falling due after one year		49,000
		<hr/>
NET ASSETS/(LIABILITIES)		12,366
		<hr/>
FUNDS		
Unrestricted funds	4	12,366
		<hr/>
TOTAL FUNDS		12,366
		<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006. The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on _____ and were signed on its behalf by:

Cllr. Ian Fuller - Trustee & Secretary

Beaulieu Community Trust

Notes to the Financial Statements for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.22
	£
Accrued Expenses	<u>0</u>

4. MOVEMENT IN FUNDS

	At 31.03.21	Adjustments	Net movement in funds	At 31.03.22
	£	£	£	£
Unrestricted funds				
General fund	2,290	4,831	5,246	<u>12,366</u>
TOTAL FUNDS	<u>2,290</u>	<u>4,831</u>	<u>5,246</u>	<u>12,366</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources	Resources Expended	Movement in Funds
	£	£	£
Unrestricted funds			
General fund	<u>120,043</u>	<u>(113,541)</u>	<u>6,502</u>
TOTAL FUNDS	<u>120,043</u>	<u>(113,541)</u>	<u>6,502</u>

Beaulieu Community Trust
Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

31.03.22
 Unrestricted
 fund
 £

INCOMING RESOURCES

Voluntary income

Grants	5,100
Hall Revenue	105,039
Donations	0
Other Revenue	623
Covid Grants	9,281

120,043

Total incoming resources

120,043

RESOURCES EXPENDED

Governance costs	
Accountancy	3,892
Advertising & Marketing	0
Charitable and political donations	0
Cleaning	9,219
Consulting	1,639
Cost of Goods Sold	187
Direct expenses	1,067
Bank Fees	4
Depreciation Expense	5,389
Hygiene Services	1,106
General Expenses	52
Insurance	4,520
IT Software & Consumables	633
Legal Expenses	0
Light, Power, Heating	9,213
Pensions Costs	695
Printing & Stationery	230
Refuse Removal	552
Repairs & Maintenance	3,965
Salaries	58,458
Subscriptions	0
Telephone & Internet	709
Security	731
Service Charge	12,138
Staff Training	398
Travel	0
	<hr/>
	114,797
	<hr/>
Total resources expended	(114,797)
	<hr/>
Net Income/(expenditure)	5,246
	<hr/>

Chelmsford Garden Community Trust

England & Wales - Charity number 1169335

Accounts

REGISTERED CHARITY NUMBER: 1169335

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Beaulieu Community Trust

Beaulieu Community Trust

Pink Pig Financials Ltd
Fifth Floor Suite 23
63/66 Hatton Garden
London
EC1N 8LE

Contents of the Financial Statements for the Year Ended 31 March 2021

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 9
Detailed Statement of Financial Activities	10

Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

Beaulieu Community Trust

1169335

Registered office

Beaulieu Community Centre
17 Centenary Way
Chelmsford
CM1 6AU

Trustees

Cllr. Susan Sullivan
Emma Carrington
Cllr. Ian Fuller
Joel Gowen
Rev. Dan Pierce
Cllr. Yvonne Spence
Maxine Talbot
Mark Arrowsmith
David Thoms

Independent examiner

Pink Pig Financials

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company is a registered charity number 1169335, whose purpose was “To open a community centre in 2018, when the centre’s user group will be established”. The Charity is a Foundation Constitution.

The charity is governed by its Memorandum and Articles of Association, and is managed by its trustees. Three trustees are appointed by Springfield Parish Council, three are appointed by Beaulieu Church and three are residents in the local area.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

There are 2 main objectives:

1. To further or benefit the residents of Beaulieu, Springfield and the surrounding areas of Essex, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects but not otherwise, the trustees shall have power to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.

Beaulieu Community Trust

2. To further such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Beaulieu is a new development to the north of Chelmsford for up to 3,600 new dwellings. Beaulieu Community Trust (BCT) manages the community centre by the developer. A lease for 125 years was signed in 2018 between the developer and Springfield Parish Council (SPC) and a similar underlease between SPC and BCT.

Another new development of at least 400 dwellings, called Channels, is close by and although it falls outside the boundary of the Parish Council, the trustees have sought to be mindful of the needs of the residents there as well.

The community centre is acting as a keystone resource to facilitate community development. It is a useful venue for many diverse groups that deliver a range of user-led activities creating opportunities for social, leisure and personal development.

The trustees seek to maximise the public benefit of such a community centre and have been mindful of this as they have sought to improve the facilities at the centre.

STRATEGIC REPORT

Achievement and performance

Trustees are working closely with the Chelmsford diocese. One of the trustees is the local, pioneer minister for the St Francis Community, which serves the Beaulieu and Channels development and he has been actively involved in the management of the centre and using it as a resource to help social cohesion. The centre is next to The Beaulieu Park School, the first "All Through" school in Essex and the Trust will continue with the School as it grows in size.

The Trust now employs a Centre Manager and as at of March 2021 a Deputy Centre Manager and three part time administrators, who as local residents, are aware of local issues in the community and can bring matters to the attention of the Trust, to help it's response.

Community work has included the introduction of the Mini Market in the centre and community art projects showing works created during lockdown. Regular Foodbank collections are run from the centre as to are collections for Women's Refuge, CHESSE homeless and Kids Inspire.

The past year has been difficult, as the centre has been closed for most of the year, due to the pandemic. Income has dropped severely and staff have been furloughed. The Trust applied to the Council for grants and grant aid was also given by the Parish Council. Staff put a considerable effort into ensuring the centre was "covid secure" upon reopening. This included introducing mask wearing in communal areas (and offering free masks to class-goers that had forgotten, hand sanitiser on entry, reduced capacity, floor stickers 2m apart and the trace system. When the centre briefly reopened in September, there was a very good uptake from hirers, despite the restrictions and hirers remain positive about the future.

It has been a desire of the trustees that the centre will be accessible for people with acute disabilities. To that end, automatic openers have been added to the internal doors for easier access to the "changing places" facility. In addition, to improve the overall centre environment, air conditioning has now been installed.

Financial Review

As will be seen from the comments above and the profit and loss included in this Statement of Financial Activity, the pandemic has had a substantial impact on the financial position of the Trust. In fact were it not

Beaulieu Community Trust

for the funds reclaimed under the Governments furlough scheme and the various other grants received the Trust would have had a negative Capital and Reserves at the financial year end. On a positive note, due to bookings having increased rapidly since the easing of government restrictions, the Trust is anticipating a much improved financial position over the coming twelve moth period. However, the possibility of achieving a break even position will once again depend on the grants received from the Parish Council.

The Trust's bank position remains healthy, due in part to the fact that a significant amount of depreciation has been included in the trading results and that the scheduled repayment of the long term loan account has still to be commenced.

The reserves policy will be reviewed annually.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on _____ and signed on the board's behalf by:

Cllr. Ian Fuller - Trustee & Secretary

Page 3

Independent Examiner's Report to the Trustees of Beaulieu Community Trust

I report on the accounts for the year ended 31 March 2021 set out on pages four to seven.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- - examine the accounts under Section 145 of the 2011 Act
- - to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- - to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Pinkpig Financials Ltd
Fifth Floor Suite 23, 63/66 Hatton Garden,
London, EC1N 8LE
Date: 08/06/2020

£

INCOMING RESOURCES

Incoming resources from generated funds

Voluntary income from Grants	16,200
Hall Revenue	26,100
Donations	0
Other Revenue	3,701
Covid Grants	40,843

Total incoming resources 86,844

Governance costs

Accountancy	3,539
Charitable and political donations	(30)
Cleaning	2,689
Direct expenses	765
Bank Fees	6
Depreciation Expense	18,905
Hygiene Services	1,147
General Expenses	177
Insurance	4,115
IT Software & Consumables	573
Legal Expenses	758
Light, Power, Heating	6,477
Pensions Costs	713
Printing & Stationery	183
Refuse Removal	336
Repairs & Maintenance	3,640
Salaries	58,115
Subscriptions	66
Telephone & Internet	1,187
Security	216
Service Charge	13,255
Staff Training	50

Total resources expended 116,882

NET INCOMING/(OUTGOING) RESOURCES (30,038)

RECONCILIATION OF FUNDS

Total funds brought forward 32,328

TOTAL FUNDS CARRIED FORWARD 2,290

Beaulieu Community Trust Balance Sheet at 31 March 2020

	Notes	47,575 31.10.21 Unrestricted fund £
FIXED ASSETS		
Fixtures & Fittings		15,473
Furniture		8,781
Computer Equipment		461
CURRENT ASSETS		
Cash at bank		35,709
Accounts Receivable & Prepayments		26,172
CREDITORS		
Amounts falling due within one year	3	14,306
NET CURRENT ASSETS/(LIABILITIES)		

TOTAL ASSETS LESS CURRENT LIABILITIES		72,655	
CREDITORS			
Amounts falling due after one year		70,000	NET
			<u>2,290</u>
			ASSETS/(LIABILITIES)
FUNDS	4		
Unrestricted funds		2,290	
TOTAL FUNDS			<u>2,290</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as

at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Page 6

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on _____ and were signed on its behalf by:

Cllr. Ian Fuller - Trustee & Secretary

The notes form part of these financial statements

Page 7

Beaulieu Community Trust Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.21
	£
Accrued Expenses	5,473.28

4. MOVEMENT IN FUNDS

	At 31.03.20	Net movement in funds	At 31.03.21
	£	£	£
Unrestricted funds General fund	32,983	(30,038)	2,290
TOTAL FUNDS	<u>32,983</u>	<u>(30,038)</u>	<u>2,290</u>
	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted funds General fund	86,844	(116,882)	(30,038) Net
movement in funds, included in the above are as follows:			
TOTAL FUNDS	<u>86,844</u>	<u>(116,882)</u>	<u>(30,038)</u>

Beaulieu Community Trust Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	31.03.21
Notes	Unrestricted fund £
INCOMING RESOURCES	
Incoming resources from generated funds	
Voluntary income from Grants	
Hall Revenue	16,200
Donations	26,100
Other Revenue	0
Covid Grants	3,701
	40,843
Total incoming resources	86,844
Governance costs	
Accountancy	3,539
Charitable and political donations	(30)
Cleaning	2,689
Direct expenses	765
Bank Fees	6
Depreciation Expense	18,905
Hygiene Services	1,147
General Expenses	177
Insurance	4,115
IT Software & Consumables	573
Legal Expenses	758
Light, Power, Heating	6,477
Pensions Costs	713
Printing & Stationery	183
Refuse Removal	336
Repairs & Maintenance	3,640
Salaries	58,115
Subscriptions	66
Telephone & Internet	1,187
Security	216
Service Charge	13,255
Staff Training	50
	116,882

Total resources expended	<u>116,882</u>
NET INCOMING/(OUTGOING) RESOURCES	<u>(30,038)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>32,328</u>
TOTAL FUNDS CARRIED FORWARD	<u>2,290</u>

This page does not form part of the statutory financial statements
Page 10