Chippenham Town Council

Unaudited Financial Statements

For the year ended 31 March 2025

Chippenham Town Council

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Chippenham Town Council

Council Information

31 March 2025

(Information current at 18th June 2025)

Town Mayor

Cllr K. Macdermid

Councillors

Cllr M. Bragg (Deputy Mayor)

Cllr D. B. Allen (Leader)
Cllr D. Baseley
Cllr C. M. Cape
Cllr J. Cartwright
Cllr P. Cousins (Deputy Leader)
Cllr L. Dawson
Cllr S. Findlay
Cllr G. Grimes
Cllr J. Hall
Cllr A. Massie
Cllr F. McIntosh
Cllr N. J. A. Murry
Cllr B. Nonhoff
Cllr M. Owen
Cllr D. Poole
Cllr N. Puntis
Cllr C. Robinson
Cllr H. Ruttledge
Cllr J. Scott
Cllr J. R. Scragg
Cllr S. Townsend
Cllr E. Wakeman

Chief Executive

Mr M. Smith MBA LLB (Hons) CMgr FCMI

Responsible Financial Officer (R.F.O.)

Mrs Gillian Ballinger MAAT

Chippenham Town Council

Council Information

31 March 2025

Auditors

PKF Littlejohn LLP
SBA Team
1 Westferry Circus
Canary Wharf
London
E14 4HD

Internal Auditors

Auditing Solutions Limited
Clackerbrook Farm
46 The Common
Bromham
Chippenham
Wiltshire
SN15 2JJ

Chippenham Town Council

Statement of Responsibilities

31 March 2025

The Council's Responsibilities

The council is required:

- to make arrangements for the proper administration of its financial affairs
- to secure that one of its officers (R.F.O.) has the responsibility for the administration of those affairs. At this council that officer is the Responsible Finance Officer, and
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

The Responsible Financial Officer's Responsibilities

The R.F.O. is responsible for the preparation of the council's Unaudited Financial Statements in accordance with Part 4 of the "Governance and Accountability for Local Councils – A Practitioners Guide (England) (as amended)" (the guide), so far as is applicable to this council, to present a true and fair view of the financial position of the council at 31 March 2025 and its income and expenditure for the year then ended.
In preparing the Unaudited Financial Statements, the R.F.O. has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent, and
- complied with the guide.

The R.F.O. has also:

- kept proper accounting records, which were up to date, and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

Responsible Financial Officer's Certificate

I further certify that the Unaudited Financial Statements present a true and fair view of the financial position of Chippenham Town Council at 31 March 2025, and its income and expenditure for the year ended 31 March 2025.

Signed: ....

Mrs Gillian Ballinger MAAT- Responsible Finance Officer

Date: ....18.6.25..

Chippenham Town Council

Statement of Accounting Policies

31 March 2025

Auditors

The name and address of the External Auditors is provided for information only.

These Statements are not subject to audit and the External Auditors have no responsibility for them.

Accounting Convention

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (FRSSE) issued by the Accounting Standards Board, as applied to Local Councils by part 4 of Governance and Accountability for Local Councils – A Practitioners Guide (England) (the guide). Comparative figures have been restated to conform to the revised formats where appropriate. Certain requirements have been omitted for clarity and simplicity as these statements are not subject to audit. They are produced in support of the council's audited Statement of Accounts contained within the Annual Return Statement of Accounts.

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

Fixed Assets

All expenditure in excess of £2,500 (on any one item or group of similar items) on the acquisition, creation or enhancement of fixed assets is capitalised on an accruals basis in the accounts. Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefits to the authority and the services it provides, for a period of more than one year. Fixed assets are valued on the basis recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA) and in accordance with the statements of asset valuation principles and guidance notes issued by the Royal Institution of Chartered Surveyors (RICS). The closing balances are stated on the following basis:

land and buildings are included in the balance sheet at Depreciated Replacement Cost (DRC). The DRC basis of valuation requires an estimate of the value of the land in its existing use, together with the current replacement cost of the building and its external works, from which appropriate deductions have been made to reflect the age, condition, economic, functional and environmental obsolescence and other locational factors which might result in the existing building being worth less than a new replacement building,

all other assets are included in the balance sheet at the lower of cost (estimated where not known) or estimated realisable value, except that,

certain community assets are the subject of restrictive covenants as to their use and/or future disposal. Such assets are therefore considered to have no appreciable realisable value and are included at a nominal value only.

The surplus or deficit arising on periodic revaluations of fixed assets has been credited or debited to the Revaluation Reserve. Subsequent revaluations of fixed assets are planned at five yearly intervals, although material changes to asset valuations will be adjusted in the interim period, should they occur.

In accordance with Financial Reporting Standard (FRS) 15, depreciation is provided on all operational buildings (but not land), as well as other assets.

Chippenham Town Council

Statement of Accounting Policies

31 March 2025

Depreciation Policy

Buildings and leasehold land are depreciated over the shorter of 50 years or the anticipated remaining useful lives on a straight line basis.

Freehold land is not depreciated.

Non Operational Assets (including Investment Properties) are not depreciated.

Vehicles, plant, equipment and furniture are depreciated over 5 to 10 years on a straight line basis.

Play equipment is depreciated over 10 years on a straight line basis.

Infrastructure assets are depreciated over 10 to 50 years on a straight line basis.

Community assets are not depreciated because they are purely of intrinsic or nominal value.

Depreciation is accounted for as a Balance Sheet movement only, not through the Income and Expenditure Account.

Grants or Contributions from Government or Related Bodies

Capital Grants

Where a fixed asset has been acquired or improved with the financing either wholly or in part by a grant or contribution from government or a related body, e.g. Sports Council, the amount of the grant has been credited to Deferred Grants Account and carried forward. Grants so credited are released back to revenue over the life of the asset to match, and thereby offset wholly or in part, depreciation charged.

Revenue Grants

Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as deferred revenue grants.

Investments

Investments are included in the balance sheet at historic cost and realised gains or losses are taken into the income and expenditure account as realised. Details are given at notes 12 and 13.

Stocks and Work in Progress

Stocks held for resale, where significant (generally in excess of £1,000), were previously valued at the lower of cost or net realisable value. Such stocks are now treated as an expense when purchased in the same way as other consumable stocks.

Debtors and Creditors

The revenue accounts of the council are maintained on an accruals basis in accordance with the regulations. That is sums due to or from the council during the year are included whether or not the cash has actually been received or paid in the year. Exceptions to this are payment of regular quarterly and other accounts (e.g. telephones, electricity). This policy is applied consistently each year. Therefore, it will not have a material effect on the year's accounts or on the council's annual budget.

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

Chippenham Town Council

Statement of Accounting Policies

31 March 2025

Value Added Tax

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

External Loan Repayments

The council accounts for loans on an accruals basis. Details of the council's external borrowings are shown at note 17.

Leases

Rentals payable under operating leases are charged to revenue on an accruals basis. Details of the council's obligations under operating leases are shown at note 19.

Reserves

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in notes 21 to 22.

Certain reserves are maintained to manage the accounting processes for tangible fixed assets, available for sale investments and retirement benefits. They do not represent usable resources for the council:

Capital Financing Account – represent the council's investment of resources in such assets already made.

Interest Income

All interest receipts are credited initially to general funds.

Cost of Support Services

The costs of management and administration have been apportioned to services on an appropriate and consistent basis.

Pensions

The pension costs that are charged against precept in the council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation was due at 31st March 2025 and any change in contribution rates as a result of that valuation will take effect from 1st April 2026.

Chippenham Town Council

Income and Expenditure Account

31 March 2025

	Notes	2025 £	2024 £
Income			
Precept on Wiltshire Council		4,151,782	3,968,965
Grants Receivable		128,825	10,500
Rents Receivable, Interest & Investment Income	3	96,562	70,373
Charges made for Services		614,026	579,798
Other Income		730,162	160,001
Total Income		5,721,357	4,789,637
Expenditure			
Direct Service Costs:			
Salaries & Wages		(2,392,646)	(1,863,315)
Grant-aid Expenditure		(46,810)	(45,018)
Other Costs	1	(1,595,245)	(2,163,977)
Democratic, Management & Civic Costs:			
Salaries & Wages		(408,162)	(462,873)
Other Costs	1	(305,754)	(280,963)
Total Expenditure		(4,748,617)	(4,816,146)
Excess of Income over Expenditure/(Expenditure over Income) for the year.		**972,740**	**(26,509)**
Net Operating Surplus/(Deficit) for Year		**972,740**	**(26,509)**
STATUTORY CHARGES & REVERSALS			
Statutory Charge for Capital (i.e. Loan Capital Repaid)		(48,168)	(47,664)
Capital Expenditure charged to revenue	10	(601,055)	(396,611)
Transfer (to)/from Earmarked Reserves	22	(115,926)	563,356
Surplus for the Year to General Fund		**207,591**	**92,572**
Net Surplus for the Year		**323,517**	**(470,784)**
The above Surplus for the Year has been applied for the Year to as follows:			
Transfer (to)/from Earmarked Reserves	22	115,926	(563,356)
Surplus for the Year to General Fund		207,591	92,572
		323,517	**(470,784)**

The council had no other recognisable gains and/or losses during the year.

The notes on pages 13 to 24 form part of these unaudited statements.

Chippenham Town Council

Statement of Movement in Reserves

31 March 2025

Reserve	Purpose of Reserve	Notes	2025 £	Net Movement in Year £	2024 £
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	21	3,867,916	351,279	3,516,637
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	22	1,719,334	115,926	1,603,408
General Fund	Resources available to meet future running costs		1,199,832	207,591	992,241
Total			6,787,082	674,796	6,112,286

The notes on pages 13 to 24 form part of these unaudited statements.

Chippenham Town Council

Balance Sheet

31 March 2025

	Notes	2025 £	2025 £	2024 £
Fixed Assets				
Tangible Fixed Assets	9		5,864,984	5,175,268
Long Term Assets				
Investments Other Than Loans	12		400,000	200,000
Current Assets				
Stock	14	9,385		7,013
Debtors and prepayments	15	277,741		201,167
Investments	13	250,000		-
Cash at bank and in hand		2,517,310		2,568,020
		3,054,436		2,776,200
Current Liabilities				
Current Portion of Long Term Borrowings	17	(39,155)		(38,630)
Current Portion of Deferred Liabilities		(3,179)		(9,538)
Creditors and income in advance	16	(535,270)		(380,551)
Net Current Assets			2,476,832	2,347,481
Total Assets Less Current Liabilities			8,741,816	7,722,749
Long Term Liabilities				
Long-term borrowing	17		(308,243)	(347,398)
Deferred liabilities	18		-	(3,179)
Deferred Grants	20		(1,646,491)	(1,259,886)
Total Assets Less Liabilities			6,787,082	6,112,286
Capital and Reserves				
Capital Financing Reserve	21		3,867,916	3,516,637
Earmarked Reserves	22		1,719,334	1,603,408
General Reserve			1,199,832	992,241
			6,787,082	6,112,286

The Unaudited Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2025, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 18th June 2025 .

Signed: K. Macdermid

Cllr K. Macdermid

Town Mayor

Mrs Gillian Ballinger MAAT

Responsible Financial Officer

Date: 18.6.25

18.6.25

The notes on pages 13 to 24 form part of these unaudited statements.

Chippenham Town Council

Cash Flow Statement

31 March 2025

	Notes	2025 £	2025 £	2024 £
REVENUE ACTIVITIES				
Cash outflows				
Paid to and on behalf of employees		(2,798,427)		(2,564,125)
Other operating payments		(1,842,369)		(2,215,286)
			(4,640,796)	(4,779,411)
Cash inflows				
Precept on Wiltshire Council		4,151,782		3,968,965
Cash received for services		1,336,969		756,058
Revenue grants received		128,825		10,500
			5,617,576	4,735,523
Net cash inflow/(outflow) from Revenue Activities	25		976,780	(43,888)
SERVICING OF FINANCE				
Cash outflows				
Interest paid		(11,894)		(13,134)
Interest element of Finance Lease/HP Installments		(2,342)		(2,342)
Cash inflows				
Interest received		89,012		70,373
Net cash inflow from Servicing of Finance			74,776	54,897
CAPITAL ACTIVITIES				
Cash outflows				
Purchase of fixed assets		(1,086,390)		(396,611)
Purchase of investments		(200,000)		-
Cash inflows				
Capital grant received		482,292		-
Net cash (outflow) from Capital Activities			(804,098)	(396,611)
Net cash inflow/(outflow) before Financing			247,458	(385,602)
FINANCING AND LIQUID RESOURCES				
(Increase) in money on call			(250,000)	-
Cash outflows				
Loan repayments made			(38,630)	(38,126)
			(9,538)	(9,538)
Net cash (outflow) from financing and liquid resources			(298,168)	(47,664)
(Decrease) in cash	26		**(50,710)**	**(433,266)**

The notes on pages 13 to 24 form part of these unaudited statements.

Chippenham Town Council

Notes to the Accounts

31 March 2025

1 Other Costs Analysis
Other Costs reported in the council's Income and Expenditure Account comprise the following:

Direct Service Costs

	2025 £	2024 £
Heritage	182,327	98,600
Town Hall and Neeld C & A Centre	266,122	584,764
Community Parks & Open Spaces	336,049	334,163
Sports Facilities	335,610	586,556
Cemeteries	72,783	77,370
Town Centre Services	192,788	319,890
Town Centre Promotion	256,376	207,652
Less: Grant-aid Expenditure	(46,810)	(45,018)
Total	1,595,245	2,163,977

Democratic, Management & Civic Costs

	2025 £	2024 £
Corporate and Democratic Services	182,546	148,232
Civic Expenses	74,124	81,567
Mayors Allowance	4,817	4,817
Members' Allowances	30,214	31,034
Interest Payable	14,053	15,313
Total	305,754	280,963

As reported in the Statement of Accounting Policies, apportionment of central costs is not reflected in the above analysis.

2 Interest Payable and Similar Charges

	2025 £	2024 £
External Interest Charges - Loans	11,711	12,971
External Interest Charges - Lease/H.P.	2,342	2,342
	14,053	15,313

3 Interest and Investment Income

	2025 £	2024 £
Interest Income - General Funds	96,562	70,373
	96,562	70,373

4 Related Party Transactions
The council is required to disclose material transactions with related parties – bodies that have the potential to control or influence the council or to be controlled or influenced by the council. Disclosure of these transactions allows readers to assess the extent to which the council might have been constrained in its ability to operate independently or might have secured the ability to limit another party's freedom to bargain with the council at arms length.

Related parties include:

Central Government

The council's operations are controlled by statutes passed by Central Government. All transactions with Central Government arise as a result of some of those statutes but do not, in the opinion of the council, require to be disclosed here.

Principal Authorities

The District/Borough Council collects this council's Precept and remits the same to the council under statutory provisions. The Precept is disclosed separately elsewhere in these accounts.

The County Council administers the Pension Fund of which certain of the council's staff are members. Details of amounts payable to the fund are disclosed at note 8.

Members of the council
Members have direct control over the council's financial and operating policies. During the year no members have undertaken any declarable, material transactions with the council, nor the council with any member. Details of such transactions (if any) are recorded in the Register of Members' Interests, open to public inspection at the council's offices.
Members represent the council on various organisations. Appointments are reviewed annually, unless a specific termination date applies to the term of office. None of these appointments places a Member in a position to exert undue influence or control.

Officers of the Council
Other than their contracts of employment, no material transactions have been made during the year between the council and any officer.

Other Organisations
The council awards grants to support a number of voluntary or charitable bodies. It does not attempt to exert control or influence as a result of such grants.

5 Audit Fees
The council is required to report and disclose the cost of services provided by its external auditors.

These may be summarised as follows:

	2025 £	2024 £
Fees for statutory audit services	3,780	3,780
Total fees	3,780	3,780

6 Members' Allowances

	2025 £	2024 £
Members of Council have been paid the following allowances for the year:		
Mayoral Allowance	4,817	4,817
Members' Allowances	30,214	31,034
	35,031	35,851

7 Employees

The average weekly number of employees during the year was as follows:

	2025 Number	2024 Number
Full-time	50	54
Part-time	16	10
Temporary	24	23
	90	87

All staff are paid in accordance with nationally agreed pay scales.

8 Pension Costs

The council participates in the Wiltshire Pension Fund. The Wiltshire Pension Fund is a defined benefit scheme, but the council is unable to identify its share of the underlying assets and liabilities because all town and parish councils in the scheme pay a common contribution rate.

The cost to the council for the year ended 31 March 2025 was £437,219 (31 March 2024 - £402,010).

The most recent actuarial valuation was carried out as at 31st March 2022, and the council's contribution rate is confirmed as being 19.70% of employees' employees' salary with effect from 1st April 2025 (year ended 31 March 2025 – 19.70%).
Financial Reporting Standard 17 (FRS17): "Retirement Benefits" sets out accounting requirements for pension costs. For schemes such as Wiltshire Pension Fund, paragraph 9(b) of FRS17 requires the council to account for pension costs on the basis of contributions actually payable to the scheme during the year.

Chippenham Town Council

Notes to the Accounts

31 March 2025

9 Tangible Fixed Assets

	Operational Freehold Land and Buildings	Operational Leasehold Land and Buildings	Vehicles and Equipment	Infra-structure Assets	Community Assets	Total
Cost	£	£	£	£	£	£
At 31 March 2024	4,091,460	1,280,902	1,502,219	1,789,902	163,575	8,828,058
Additions	-	-	141,808	966,923	-	1,108,731
At 31 March 2025	4,091,460	1,280,902	1,644,027	2,756,825	163,575	9,936,789
Depreciation						
At 31 March 2024	(949,809)	(533,383)	(1,142,443)	(1,027,155)	-	(3,652,790)
Charged for the year	(54,550)	(47,610)	(152,172)	(164,683)	-	(419,015)
At 31 March 2025	(1,004,359)	(580,993)	(1,294,615)	(1,191,838)	-	(4,071,805)
Net Book Value						
At 31 March 2025	3,087,101	699,909	349,412	1,564,987	163,575	5,864,984
At 31 March 2024	3,141,651	747,519	359,776	762,747	163,575	5,175,268

Although classified as capital expenditure, certain minor equipment purchases are not included in the above as they are not material in overall value.

Fixed Asset Valuation

The freehold and leasehold properties that comprise the council's properties have been valued as at 31st March 2007 by external independent valuers, Messrs Dreweatt Neate, Chartered Surveyors. Valuations have been made on the basis set out in the Statement of Accounting Policies, except that not all properties were inspected. This was neither practical nor considered by the valuer to be necessary for the purpose of valuation. Plant and machinery that form fixtures to the building are included in the valuation of the building.

Assets Held under Finance Agreements

	2025	2024
	£	£
Value as at 31 March 2024	10,596	21,194
Depreciation Charged in Year	(10,596)	(10,598)
Value as at 31 March 2025	-	10,596

10 Financing of Capital Expenditure

	2025 £	2024 £
The following capital expenditure during the year:		
Fixed Assets Purchased	1,108,731	396,611
	1,108,731	396,611
was financed by:		
Capital Grants	507,676	-
Revenue:		
Capital Projects Reserve	31,653	-
Equipment Replacement Reserve	320,258	396,611
Precept and Revenue Income	249,144	-
	1,108,731	396,611

11 Information on Assets Held

Fixed assets owned by the council include the following:

Operational Land and Buildings

- Town Hall & Neeld Community & Arts Centre
- Stanley Park Facilities and Playing Fields
- Pavilions at John Coles Park
- London Road Cemetery
- Heritage Centre and Yelde Hall

Vehicles and Equipment

- Light Vans – 3
- Tractors – 2
- Street Sweeper
- Sundry grounds maintenance equipment
- Sundry office equipment
- Christmas Lights
- CCTV Equipment
- Heritage Centre & Yelde Hall display equipment

Infrastructure Assets

- Bus Shelters
- Street furniture
- Stanley Park Landscaping
- Stanley Park All Weather Pitch
- Stanley Park Solar Panels
- Public Conveniences

11 Information on Assets Held (cont'd)
Community Assets

The Buttercross, War Memorial and JCP Fountain

Town Crest and Civic Artefacts

Allotments – 6

Parks, recreation grounds and playing fields - 5

Childrens' play areas and associated equipment – 7

Monkton Park

Derriads Pond

Antique Fire Engine

Maps, pictures and artefacts at Heritage Centre

12 Investments

	Investments Other Than Loans
	£
Cost	
At 01 April 2024	200,000
Additons	200,000
At 31 March 2025	400,000
Amounts Written Off	
At 31 March 2025	-
Net Book Value	
At 31 March 2025	400,000
	400,000
At 01 April 2024	200,000
	200,000

At 31 March 2025 the investments included above at a cost of £400,000 had a market value of £398,100 (31 March 2024 - £210,366).

13 Current Asset Investments

	2025	2024
	£	£
Morgan Stanley Investment	250,000	
	250,000	-

Chippenham Town Council

Notes to the Accounts

31 March 2025

14 Stocks

	2025	2024
	£	£
Heritage Centres	9,385	7,013
	9,385	7,013

15 Debtors

	2025	2024
	£	£
Trade Debtors	60,067	39,546
VAT Recoverable	126,265	91,606
Other Debtors	188	194
Prepayments and Accrued Income	58,287	69,821
Accrued Interest Income	7,550	-
Capital Grant Debtors	25,384	-
	277,741	201,167

16 Creditors and Accrued Expenses

	2025	2024
	£	£
Trade Creditors	252,675	121,933
Other Creditors	18,763	26,089
Superannuation Payable	46,041	45,032
Payroll Taxes and Social Security	49,438	48,066
Accruals	142,207	134,560
Accrued Interest Payable	1,330	1,513
Income in Advance	2,475	3,358
Capital Creditors	22,341	-
	535,270	380,551

Chippenham Town Council

Notes to the Accounts

31 March 2025

17 Long Term Liabilities

	2025	2024
	£	£
Public Works Loan Board	347,398	386,028
	347,398	386,028

	2025	2024
	£	£
The above loans are repayable as follows:		
Within one year	39,155	38,630
From one to two years	39,699	39,155
From two to five years	122,577	120,815
From five to ten years	133,467	149,928
Over ten years	12,500	37,500
Total Loan Commitment	347,398	386,028
Less: Repayable within one year	(39,155)	(38,630)
Repayable after one year	308,243	347,398

18 Deferred Liabilities

	2025	2024
	£	£
H.P. and Lease Creditors	3,179	12,717

	2025	2024
	£	£
The above liabilities are repayable as follows:		
Within one year	3,179	9,538
From one to two years	-	3,179
Total Deferred Liabilities	3,179	12,717
Less: Repayable within one year	(3,179)	(9,538)
	-	3,179

19 Financial Commitments under Operating Leases

The council had annual commitments under non-cancellable operating leases of equipment as follows:

	2025	2024
	£	£
Obligations expiring within one year	3,476	3,476
Obligations expiring between two and five years	8,278	8,278
Obligations expiring after five years	-	-
	11,754	11,754

20 Deferred Grants

	2025	2024
	£	£
Capital Grants Unapplied		
At 01 April	-	-
Grants received in the year	507,676	-
Applied to finance capital investment	(507,676)	-
At 31 March	-	-
Capital Grants Applied		
At 01 April	1,259,886	1,330,189
Grants Applied in the year	507,676	-
Released to offset depreciation	(121,071)	(70,303)
At 31 March	1,646,491	1,259,886
Total Deferred Grants		
At 31 March	1,646,491	1,259,886
At 01 April	1,259,886	1,330,189

Capital Grants are accounted for on an accruals basis and grants received have been credited to Deferred Grants Account. Amounts are released from the Deferred Grants Account to offset any provision for depreciation charged to revenue accounts in respect of assets that were originally acquired with the assistance of such grants.

Chippenham Town Council

Notes to the Accounts

31 March 2025

21 Capital Financing Account

	2025	2024
	£	£
Balance at 01 April	3,516,637	3,293,750
Financing capital expenditure in the year		
Additions - using revenue balances	601,055	396,611
Loan repayments	48,168	47,663
Reversal of depreciation	(419,015)	(291,690)
Deferred grants released	121,071	70,303
Balance at 31 March	3,867,916	3,516,637

The Capital Financing Account represents revenue and capital resources applied to finance capital expenditure or for the repayment of external loans. It also includes the reversal of depreciation to ensure it does not impact upon the amount to be met from precept. It does not represent a reserve that the council can use to support future expenditure.

22 Earmarked Reserves

	Balance at 01/04/2024	Contribution to reserve	Contribution from reserve	Balance at 31/03/2025
	£	£	£	£
Capital Projects Reserves	988,671	90,000	(31,653)	1,047,018
Asset Renewal Reserves	255,311	126,200	(363,320)	18,191
Other Earmarked Reserves	359,426	1,420,766	(1,126,067)	654,125
Total Earmarked Reserves	1,603,408	1,636,966	(1,521,040)	1,719,334

The Capital Projects Reserves are credited with amounts amounts set aside from revenue to part finance specific projects which are part of the council's capital programme.
The Other Earmarked Reserves are credited with amounts set aside from revenue to fund specific known commitments of the council.

The Other Earmarked Reserves at 31 March 2025 are set out in detail at Appendix A.

23 Capital Commitments

The council had no capital commitments at 31 March 2025 not otherwise provided for in these accounts.

24 Contingent Liabilities

The council is not aware of any contingent liabilities at the date of these accounts.

Chippenham Town Council

Notes to the Accounts

31 March 2025

25 Reconciliation of Revenue Cash Flow

	2025 £	2024 £
Net Operating Surplus/(Deficit) for the year	972,740	(26,509)
Add/(Deduct)		
Interest Payable	14,053	15,313
Interest and Investment Income	(89,012)	(70,373)
(Increase)/Decrease in stock held	(2,372)	151
(Increase) in debtors	(51,190)	(34,655)
Increase in creditors	132,561	72,186
Revenue activities net cash inflow/(outflow)	976,780	(43,887)

26 Movement in Cash

	2025 £	2024 £
Balances at 01 April		
Cash with accounting officers	600	600
Cash at bank	2,567,420	3,000,686
	2,568,020	3,001,286
Balances at 31 March		
Cash with accounting officers	500,600	600
Cash at bank	2,016,710	2,567,420
	2,517,310	2,568,020
Net cash (outflow)	(50,710)	(433,266)

27 Reconciliation of Net Funds/Debt

	2025 £	2024 £
(Decrease) in cash in the year	(50,710)	(433,266)
Cash outflow from repayment of debt	48,168	47,664
Net cash flow arising from changes in debt	48,168	47,664
Deferred interest accrued but not paid	3,122	5,464
Movement in net funds/debt in the year	580	(380,138)
Cash at bank and in hand	2,568,020	3,001,286
Total borrowings	(398,745)	(446,409)
Net funds at 01 April	2,169,275	2,554,877
Cash at bank and in hand	2,517,310	2,568,020
Total borrowings	(350,577)	(398,745)
Net funds at 31 March	2,166,733	2,169,275

Chippenham Town Council

Notes to the Accounts

31 March 2025

28 Post Balance Sheet Events

There are no significant Post Balance Sheet events since the preparation of these accounts, up to the date of their final adoption (on 18th June 2025), which would have a material impact on the amounts and results reported herein.

Chippenham Town Council

Appendices

31 March 2025

Appendix A

Schedule of Other Earmarked Reserves

	Balance at 01/04/2024	Contribution to reserve £	Contribution from reserve £	Balance at 31/03/2025 £
Capital Projects Reserves				
Rolling Capital Fund	988,671	90,000	(31,653)	1,047,018
	988,671	90,000	(31,653)	1,047,018
Asset Replacement Reserves				
Stanley Park	241,501	15,000	(242,008)	14,493
Vehicle Replacement	1,928	106,200	(104,462)	3,666
C C T V Replacement	11,882	5,000	(16,850)	32
	255,311	126,200	(363,320)	18,191
Other Earmarked Reserves				
Elections	0	10,000	(10,000)	0
Wayfinding Signage	10,000			10,000
Tree Planting	0	5,000		5,000
Bus Shelter re-Glazing	1,105			1,105
Neighbourhood Plan	1,566	20,000		21,566
Open Space Monkton Park	0	5,000		5,000
Town Hall Infrastructure	34,511	15,000	(35,902)	13,609
War Memorial	24,997		(11,620)	13,377
Stanley Park Drainage		25,000	(24,949)	51
Play Area Equipment	36,645	10,000	(45,043)	1,602
Parks Improvements	6,648	5,000		11,648
EV Charging Imfrastructure Pilot		15,000		15,000
Museum Infrastructure	53,422	15,000	(34,860)	33,562
Technology Upgrades	25,000			25,000
Monkton Park Bridge Inspection		5,000		5,000
CTC Donations	3,872	41		3,913
Public Projects	1,167	80,000	(35,501)	45,666
WASP Health Project		5,000		5,000
Stanley Park New 3G Pitch		457,858	(457,858)	0
Public Conveniences	4,000	4,000	(2,715)	5,285
Climate Projects	25,661	20,000	(11,749)	33,912
Project Management	27,201		(27,165)	36
Donations/Legacies Museum	10,388	5,074	(9,250)	6,212
Play Area Income WC	23,991			23,991
Active Travel	15,000			15,000
Tree Maintenance	1,426	20,000	(15,000)	6,426
S 106 Contributions	7,606			7,606
Museum Grant/Donations	0	2,850	(2,850)	0
Community Infrastructure Levy 2023/24	45,220		(45,220)	0
Community Infrastructure Levy 2024/25		671,438	(355,555)	315,883
Tennis Club Maintenance Fund		2,620	(830)	1,790
s 106 Little Battons		21,885		21,885
	359,426	1,420,766	(1,126,067)	654,125
TOTAL EARMARKED RESERVES	**1,603,408**	**1,636,966**	**(1,521,040)**	**1,719,334**

Chippenham Town Council

31 March 2025

Annual Report Tables

Table. 1 – Budget & Actual Comparison

	Budget £	Actual £
Net Expenditure		
Heritage Centre	495,768	505,586
Town Hall and Neeld C & A Centre	460,533	441,339
Community Parks & Open Spaces	854,117	863,960
Sports Facilities	396,061	467,170
Cemetery	121,266	105,115
Town Centre Services	654,760	595,383
Town Centre Promotion (including Markets)	362,127	348,297
Net Direct Services Costs	3,344,632	3,326,850
Corporate and Democratic Services	639,626	(65,299)
Net Democratic, Management and Civic Costs	639,626	(65,299)
Interest & Investment Income	(18,000)	(96,562)
Loan Charges	50,524	62,221
Capital Expenditure	20,000	601,055
Transfers to/(from) other reserves	115,000	115,926
(Deficit from)/Surplus to General Reserve	-	207,591
Precept on Wiltshire Council	4,151,782	4,151,782

Chippenham Town Council

31 March 2025

Annual Report Tables

Table. 2 – Service Income & Expenditure

	Notes	2025 £ Gross Expenditure	2025 £ Income	2025 £ Net Expenditure	2024 £ Net Expenditure
CULTURAL & RELATED SERVICES					
Heritage Centre}		565,671	(60,085)	505,586	398,062
Town Hall and Neeld C & A Centre		614,784	(173,445)	441,339	678,601
Community Parks & Open Spaces		941,196	(77,236)	863,960	711,091
Sports Facilities		694,280	(227,110)	467,170	621,172
ENVIRONMENTAL SERVICES					
Cemetery		186,416	(81,301)	105,115	91,265
Town Centre Services		617,392	(22,009)	595,383	655,367
PLANNING & DEVELOPMENT SERVICES					
Town Centre Promotion (including markets)		414,962	(66,665)	348,297	326,454
CENTRAL SERVICES					
Corporate and Democratic Services		504,098	(765,162)	(261,064)	383,041
Civic Expenses		195,765	-	195,765	185,481
Net Cost of Services		**4,734,564**	**(1,473,013)**	**3,261,551**	**4,050,534**

Client:	Chippenham Town Council
Subject:	Trial Balance Report (Working Papers totalled by Lead Schedules)
Year End:	31 March 2025

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		
Date: 01/06/2025		

A/C No.	Description	Current Year	Prior Year
B1/01	Freehold Land and Buildings b/f	4,091,460.00	4,091,460.00
B1/11	Freehold Land and Buildings Depn b/f	(949,809.00)	(895,259.00)
B1/12	Freehold Land and Buildings Depn for Year	(54,550.00)	(54,550.00)
B1	Freehold Land and Buildings	3,087,101.00	3,141,651.00
B2/01	Leasehold Land and Buildings b/f	1,280,902.00	1,280,902.00
B2/11	Leasehold Land and Buildings Depn b/f	(533,383.00)	(485,773.00)
B2/12	Leasehold Land and Buildings Depn for Year	(47,610.00)	(47,610.00)
B2	Leasehold Land and Buildings	699,909.00	747,519.00
B5/01	Vehicles and Equipment b/f	1,502,219.00	1,320,112.00
B5/02	Vehicles and Equipment Additions	141,808.00	182,107.00
B5/11	Vehicles and Equipment Depn b/f	(1,142,443.00)	(1,020,815.00)
B5/12	Vehicles and Equipment Depn for Year	(152,172.00)	(121,628.00)
B5	Vehicles and Equipment	349,412.00	359,776.00
B6/01	Infrastructure Assets b/f	1,789,902.00	1,575,398.00
B6/02	Infrastructure Assets Additions	966,923.00	214,504.00
B6/11	Infrastructure Assets Depn b/f	(1,027,155.00)	(959,253.00)
B6/12	Infrastructure Assets Depn for Year	(164,683.00)	(67,902.00)
B6	Infrastructure Assets	1,564,987.00	762,747.00
B7/01	Community Assets	163,575.00	163,575.00
B7	Community Assets	163,575.00	163,575.00
C3/01	Investments	200,000.00	200,000.00
C3/02	Investments Other Than Loans - Additions	200,000.00	-
C3	Investments Other Than Loans	400,000.00	200,000.00
D/01	Heritage Centres	9,385.13	7,012.43
D	Stock	9,385.13	7,012.43
E1/01	Trade Debtors	60,067.10	39,546.19

Client:	Chippenham Town Council
Subject:	Trial Balance Report (Working Papers totalled by Lead Schedules)
Year End:	31 March 2025

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		
Date: 01/06/2025		

A/C No.	Description	Current Year	Prior Year
E1	Invoice Debtors	60,067.10	39,546.19
E2/01	V A T Recoverable	126,265.16	91,606.11
E2	Taxes & Social Security	126,265.16	91,606.11
E3/02	Other Debtors	187.50	194.32
E3	Other Debtors	187.50	194.32
E4/01	Prepayments	58,287.28	69,821.11
E4	Prepayments	58,287.28	69,821.11
E5/02	Accrued Interest Receivable	7,550.48	-
E5	Accrued Income	7,550.48	-
E6/01	Capital Grant Debtors	25,383.80	-
E6	Capital Debtors	25,383.80	-
F/04	Short Term Investments	250,000.00	-
F	Investments	250,000.00	-
G/01	Bank Current Accounts	37.00	565.89
G/02	Bank Deposit Accounts	2,016,281.84	2,566,469.43
G/03	Earmarked Funds Accounts	390.71	385.00
G/11	Petty Cash and Other Floats	500,600.00	600.00
G	Cash at Bank and in Hand	2,517,309.55	2,568,020.32
H1/01	Loans repayable within one year	(39,154.69)	(38,630.43)
H1/11	HP instalments due within one year	(3,179.32)	(9,537.96)
H01	Current Portion of Long Term Liabilities	(42,334.01)	(48,168.39)
H3/01	Trade Creditors	(252,674.55)	(121,933.63)

Client:	Chippenham Town Council		
Subject:	Trial Balance Report (Working Papers totalled by Lead Schedules)		
Year End:	31 March 2025		

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		
Date: 01/06/2025		

A/C No.	Description	Current Year	Prior Year
H03	Trade Creditors	(252,674.55)	(121,933.63)
H4/01	Other Creditors	(18,763.07)	(26,089.35)
H4/02	Superannuation Payable	(46,040.90)	(45,032.26)
H04	Other Creditors	(64,803.97)	(71,121.61)
H5/02	Payroll Taxes and Social Security	(49,438.49)	(48,066.29)
H05	Taxes & Social Security	(49,438.49)	(48,066.29)
H6/01	Accruals	(142,207.02)	(134,560.10)
H6/02	Accrued Interest Payable	(1,330.00)	(1,513.00)
H06	Accruals	(143,537.02)	(136,073.10)
H7/01	Booking Deposits Received	(2,475.33)	(3,358.24)
H07	Income in Advance	(2,475.33)	(3,358.24)
H11/01	Capital Creditors	(22,340.86)	-
H11	Capital Creditors	(22,340.86)	-
I1/01	P W L B Loans	(308,242.95)	(347,397.64)
I1	Long Term Loans	(308,242.95)	(347,397.64)
I2/1	Obligations Under HP Agreements	(12,660.20)	(18,181.20)
I2/3	H P Repayments	9,537.96	9,537.96
I2/4	Deferred interest accrued but not paid	3,122.24	5,463.92
I2	Hire Purchase Creditors	-	(3,179.32)
J1/02	Grants Received in Year	(507,676.00)	-
J1/04	Capital grants applied to finance new investment	507,676.00	-
J2/01	Balance brought forward	(1,259,886.00)	(1,330,189.00)
J2/02	Grants applied during year	(507,676.00)	-
J2/03	Released to offset cost/depreciation	121,071.00	70,303.00

		Prepared by:	Reviewed by:	Schedule:
Client:	Chippenham Town Council	Derek Kemp		
Subject:	Trial Balance Report (Working Papers totalled by Lead Schedules)			
Year End:	31 March 2025	Date: 01/06/2025		

A/C No.	Description	Current Year	Prior Year
J2	Capital Grants Applied	(1,646,491.00)	(1,259,886.00)
K03/01	Balance brought forward	(3,516,636.65)	(3,293,749.11)
K03/03	Additions - using revenue balances	(601,055.00)	(396,611.00)
K03/06	Loan repayments	(48,168.39)	(47,663.54)
K03/21	Reversal of depreciation	419,015.00	291,690.00
K03/22	Deferred grants released	(121,071.00)	(70,303.00)
K03	Capital Financing Reserve	(3,867,916.04)	(3,516,636.65)
K81/01	Balance brought forward	(988,671.04)	(539,361.95)
K81/02	Contribution to Reserve	(90,000.00)	(449,309.09)
K81/03	Contributions from Reserve	31,653.00	-
K81	Capital Projects Reserve	(1,047,018.04)	(988,671.04)
K82/01	Balance brought forward	(255,310.44)	(125,858.86)
K82/02	Contribution to Reserve	(126,200.00)	(569,125.00)
K82/03	Contribution from Reserve	363,320.03	439,673.42
K82	Equipment Replacement Reserve	(18,190.41)	(255,310.44)
K83/01	Balance brought forward	(359,425.34)	(1,501,543.03)
K83/02	Contribution to Reserves	(1,420,766.88)	(511,954.19)
K83/03	Contribution from Reserves	1,126,066.80	1,654,071.88
K83	Other Earmarked Reserves	(654,125.42)	(359,425.34)
K99/01	Balance brought forward	(992,240.79)	(899,669.70)
K99	General Reserve Balance	(992,240.79)	(899,669.70)
	Balance Sheet Total	207,591.12	92,571.09

A/C No.	Description	Current Year	Prior Year
M001/03	Heritage	182,326.46	98,600.83
M001/03S	Heritage - Staff Costs	383,343.38	323,573.04

Client:	Chippenham Town Council	Prepared by:	Reviewed by:	Schedule:
Subject: Schedules)	Trial Balance Report (Working Papers totalled by Lead	Derek Kemp		
Year End:	31 March 2025	Date: 01/06/2025		

A/C No.	Description	Current Year	Prior Year
M001	Heritage	565,669.84	422,173.87
M002/01	Town Hall and Neeld C & A Centre	266,123.74	584,762.13
M002/01S	Town Hall and Neeld C & A Centrel - Staff Costs	348,661.98	236,198.11
M002	Town Hall and Neeld C & A Centre	614,785.72	820,960.24
M003/01	Community Parks & Open Spaces	336,050.07	334,162.06
M003/01S	Community Parks - Staff Costs	605,146.72	432,761.95
M003	Open Spaces	941,196.79	766,924.01
M004/01	Sports Facilities	335,610.22	586,554.13
M004/01S	Tourism Policy - Staff Costs	358,670.25	291,261.87
M004	Sports Facilities	694,280.47	877,816.00
M101/01	Cemeteries	72,783.87	77,369.41
M101/01S	Cemeteries - Staff Costs	113,633.12	92,843.18
M101	Cemetery	186,416.99	170,212.59
M103/09	Town Centre Services	192,788.75	319,888.51
M103/09S	Public Conveniences - Staff Costs	424,602.94	362,664.05
M103	Town Centre Services	617,391.69	682,552.56
M205/08	Town Centre Promotion	256,376.50	207,652.54
M205/08S	Promotion & Marketing - Staff Costs	158,586.28	124,012.33
M205	Town Centre Promotion	414,962.78	331,664.87
M902/01	Corporate and Democratic Services	182,539.43	148,245.26
M902/01S	DRM - Staff Costs	321,552.63	394,810.96
M902	Corporate and Democratic Services	504,092.06	543,056.22
M903/01	Civic Expenses	74,123.18	81,565.92
M903/01S	Civic Expenses - Staff Costs	86,610.41	68,062.10
M903/02	Mayors Allowance	4,817.04	4,816.53

Client:	Chippenham Town Council	Prepared by:	Reviewed by:	Schedule:

Client:	Chippenham Town Council
Subject:	Trial Balance Report (Working Papers totalled by Lead Schedules)
Year End:	31 March 2025

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		
Date: 01/06/2025		

A/C No.	Description	Current Year	Prior Year
M903/03	Members' Allowances	30,214.26	31,034.09
M903	Civic Expenses	195,764.89	185,478.64
N001/03	Heritage	(60,085.71)	(24,114.13)
N001	Heritage	(60,085.71)	(24,114.13)
N002/01	Town Hall and Neeld C & A Centre	(173,445.15)	(142,361.16)
N002	Town Hall and Neeld C & A Centre	(173,445.15)	(142,361.16)
N003/01	Community Parks & Open Spaces	(66,234.89)	(45,334.08)
N003/01G	Community Parks - Grants	(11,000.00)	(10,500.00)
N003	Open Spaces	(77,234.89)	(55,834.08)
N004/01	Sports Facilities	(205,224.08)	(256,646.03)
N004/01G	Tourism Policy - Grants	(21,885.15)	-
N004	Sports Facilities	(227,109.23)	(256,646.03)
N101/01	Cemeteries	(81,301.29)	(78,947.51)
N101	Cemetery, Cremation & Mortuary	(81,301.29)	(78,947.51)
N103/09	Town Centre Services	(22,008.66)	(27,187.99)
N103	Town Centre Services	(22,008.66)	(27,187.99)
N205/08	Town Centre Promotion	(5,725.17)	(5,210.00)
N205/08G	Promotion & Marketing - Grants	(60,939.50)	-
N205	Town Centre Promotion	(66,664.67)	(5,210.00)
N902/01	Corporate and Democratic Services	(730,162.06)	(160,001.23)
N902/01G	DRM - Grants	(35,000.00)	-
N902	Corporate and Democratic Services	(765,162.06)	(160,001.23)

Client:	Chippenham Town Council
Subject: Schedules)	Trial Balance Report (Working Papers totalled by Lead
Year End:	31 March 2025

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		
Date: 01/06/2025		

A/C No.	Description	Current Year	Prior Year
Q01/02	External Interest Charges - Loans	11,711.06	12,970.91
Q01/03	External Interest Charges - Lease/H.P.	2,341.68	2,341.68
Q01	Expenditure	14,052.74	15,312.59
R01/01	Interest Income - General Funds	(96,561.87)	(70,373.07)
R01	Interest Income	(96,561.87)	(70,373.07)
U01/3	Other Earmarked Reserves	115,927.05	(563,357.02)
U01	Movements in Earmarked Reserves	115,927.05	(563,357.02)
W01/01	Financing Capital Expenditure	601,055.00	396,611.00
W01/03	Loan Repayments	48,168.39	47,663.54
W01	Movements in Capital Financing Account	649,223.39	444,274.54
Y01/1	Precept on Wiltshire Council	(4,151,782.00)	(3,968,965.00)
Y01	Precept on Wiltshire Council	(4,151,782.00)	(3,968,965.00)
	Profit & Loss Total	(207,591.12)	(92,571.09)

Chippenham Town Council - Loan Register

For Accounts for the Year Ended 31st March 2025

Loans Taken

No	Code	Lender	Date	Final Rep't	Outstanding 31/03/2025	> 1 year	1-2 yrs	2-5 yrs	5-10 yrs	Over 10 yrs	Accrued Interest: Last Pmt	Days to 31/03/2025	Rate %	£	4063
497435		P W L B	423	30/06/2030	84,897.64	14,154.69	14,699.12	47,577.42	8,466.41	0.00	02/01/2025	88	3.810%	778.00	321
504356		P W L B	424	03/09/2035	262,500.00	25,000.00	25,000.00	75,000.00	125,000.00	12,500.00	05/03/2025	26	2.940%	548.00	411
		Total Loan at		31/03/2025	347,397.64	39,154.69	39,699.12	122,577.42	133,466.41	12,500.00				1,326.00	
					347,397.64										

Prepared by:
DCK Accounting Solutions Ltd

Prepared for:
Chippenham Town Council

15:27
02/06/2025

Chippenham Town Council — Annual Return Worksheet — Year Ended 31st March 2025

Summary of Accounts

Consolidated Revenue Account		Net	Expenditure	Income	
Net Cost of Services		3261551	4734564	-1473013	
Interest Payable	Loans	11711	11711		
	H P	2342	2342		
Interest Receivable		-96562		-96562	
Movement in C R R		0			
Movement in Reserves		115926			
Capital Expenditure	(tfr to CFA)	601055	601055		
Loan Repayments	(tfr to CFA)	38630	38630		
HP Repayments		9538	9538		
Depreciation		0			
Deferred Grants		0			
Precept		-4151782		-4151782	
Surplus Deficit for the Year		-207591	5397840	-5721357	
Deduct	Loan Charges		-50341		Box 5
	Staff Costs		-2800808		Box 4
	Precept			4151782	Box 2
Add	Capital Receipts/Expended				
	Loan Receipts/Expended		0	0	
	Investment in Better World Fund		200000		
	Def'd Grants/Expended		507676	-507676	
	Rounding				
			3254367	-2077251	
			Box 6	Box 3	

Balance Sheet

Fixed Assets		5864984			5864984	
Add back depreciation					4071805	
					9936789	9,936,789
Intangible Assets						
Investments (CCLA LAPF&BWF)		400000			400000	
Current Assets		3054436				
Cash/Bank/Inv		2767310	2767310			
Other		287126			10336789	Box 9
Current Liabilities		-577604				
Loans		-39155		-39155		
Deferred Liabilities		-3179				
Other		-535270				
Long Term Liabilities		-308243		-308243		
Deferred Liabilities		0				
Deferred Grants		-1646491				
		6787082	2767310	-347398		
			Box 8	Box 10		
Represented by:						
Council Investment in Fixed Assets						
A R R						
C F R	3867916					
		3867916				
Expendable Reserves						
C R R	0					
CCLA					-400000	(Investment Expensed)
E M R	1719334					
Gen Fund	1199832					
		2919166			2919166	
		6787082			2519166	Box 7

Annual Return Statement of Accounts

	Last Year £	This Year £		%
1 Balances brought forward	2866433	2395649		-16.42%
2 (+) Annual Precept	3968965	4151782		4.61%
3 (+) Total other receipts	820672	2077251		153.12%
4 (-) Staff costs	-2580201	-2800808		8.55%
5 (-) Loan interest/capital repayments	-51098	-50341		-1.48%
6 (-) Total other payments	-2629122	-3254367		23.78%
7 (=) Balances carried forward	2395649	2519166	Check	5.16%
8 Total Cash & Investments	2568020	2767310		7.76%
9 Total Fixed assets	9028058	10336789		14.50%
10 Total Borrowings	386028	347398		-10.01%

Reconciliation Of Boxes 8 and 9		
Total Cash & Investments	2568020	2767310
Add: Debtors & Stock	208180	287126
Less: Creditors etc	-380551	-535270
Rounding	0	
	2395649	2519166

Dunstable Test	
Fixed Assets	9936789.00
Depreciation	-4071805.00
Loans	-347398.00
HP	-3179.00
Def Grants	-1646491.00
CFR	-3867916.00
	0.00

Client:	Chippenham Town Council
Subject:	Journal Report (Excluding Potential Journals)
Year End:	31 March 2025

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		
Date: 01/06/2025		

Jrn No.	A/C No.	A/C Description	Debit	Credit
1	1	Op'l F/H Land & Buildings	4,091,460.00	
	701	Op'l F/H Land & Buildings		949,809.00
	11	Op'l L/H Land & Buildings	1,280,902.00	
	711	Op'l L/H Land & Buildings		533,383.00
	21	Vehicles & Equipment	1,502,219.00	
	721	Vehicles & Equipment		1,142,443.00
	41	Infrastructure Assets	1,789,902.00	
	741	Infrastructure Assets		1,027,155.00
	61	Community Assets	163,575.00	
	215	CCLA Local Authorities Property Fund	200,000.00	
	451	HP Liability (Gross)		15,839.52
	452	HP Deferred Interest	3,122.24	
	423	PWLB Cemetery Extn Loan		98,528.07
	424	PWLB Neeld Hall		287,500.00
	390	Deferred Grants Applied		2,528,141.20
	391	Deferred Grants Released	1,268,255.20	
	335	Capital Financing Account		3,516,636.65
	300	General Fund		200,000.00
		Bring in Assets and Asset Financing at 31/3/2024		
2	398 4713	C/EMF 313 Stanley Park		215,644.00
	398 5991	Assets Capitalised	215,644.00	
	398 4737	C/EMF 337 SP New 3G Pitch		741,444.00
	398 5991	Assets Capitalised	741,444.00	
	398 4714	C/EMF 314 Play Area Enhancemen		9,835.00
	398 5991	Assets Capitalised	9,835.00	
	398 4714	C/EMF 314 Play Area Enhancemen		20,646.00
	398 5991	Assets Capitalised	20,646.00	
	398 4713	C/EMF 313 Stanley Park		2,581.00
	398 5991	Assets Capitalised	2,581.00	
	398 4719	C/EMF 319 Vehicles		102,916.00
	398 5991	Assets Capitalised	102,916.00	
	298 4728	C/EMF 328 CCTV Repl't Prog		15,665.00
	298 5991	Assets Capitalised	15,665.00	
	41/2	I A Additions	966,923.00	
	21/2	V & E Additions	141,808.00	
	335/3	Assets Purch from revenue		1,108,731.00
	320 1109	Income from FA - new 3G	507,676.00	
	389/2	Grants Received in Year		507,676.00
	389/4	Deferred Grants Applied	507,676.00	
	390/2	Deferred Grants Applied		507,676.00
	398 9001	Assets Financed by Grants		507,676.00
	335/3/1	Assets funded by grants	507,676.00	
	216	CCLA Better World Fund		200,000.00
	216/2	Investment addittions	200,000.00	
		Capitalise New Fixed Assets Also Separtae Investment Additions		

Client:	Chippenham Town Council
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Jrn No.	A/C No.	A/C Description	Debit	Credit
3	701/06	L & B Dep'n for Year		54,550.00
	711/6	L/H L & B Dep'n for Year		47,610.00
	721/6	V & E Depreciation - in Year		152,172.00
	741/6	I A dep'n for year		164,683.00
	335/21	Cfr - Reversal of Depn	419,015.00	
	391/5	Grants Released	121,071.00	
	335/22	Deferred grants released		121,071.00
		Balance Sheet entries ONLY for Depreciation and Deferred Grants		
4	423	PWLB Cemetery Extn Loan	13,630.43	
	424	PWLB Neeld Hall	25,000.00	
	335/6	Loan Repayments		38,630.43
	451/3	HP Repayments (Gross)	11,879.64	
	452/3	HP Def'd Interest Paid in Year		2,341.68
	335/6/1	HP Capital Repaid		9,537.96
		Account for Loan and HP Movements		
5	400A	Loan repayments < one year	39,154.69	
	400B	Loan instalments < 12 mths		39,154.69
	451A	HP < One year	3,959.88	
	451A	HP < One year		780.56
	451B	HP < 12 mths		3,179.32
		Separate Loans & HP Due < one year		

Client: Chippenham Town Council

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Year End: 31 March 2025

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Jrn No.	A/C No.	A/C Description	Debit	Credit
6	302	C/EMF Rolling Capital Fund	58,347.00	
	302/2	Tfr to 302		90,000.00
	302/3	Tfr from 302	31,653.00	
	303/2	Tfr to 303		10,000.00
	303/3	Tfr from 303	10,000.00	
	305	C/EMF Tree Planting	5,000.00	
	305/2	Tfr to 305		5,000.00
	307	C/EMF Neighbourhood Plan	20,000.00	
	307/2	Tfr to 307		20,000.00
	308	C/EMF Open Space Monk Park	5,000.00	
	308/2	Tfr to 308		5,000.00
	310	C/EMF Town Hall Infrastructure		20,901.53
	310/2	Tfr to 310		15,000.00
	310/3	Tfr from 310	35,901.53	
	311	C/EMF War Memorial		11,620.46
	311/3	Tfr from 311	11,620.46	
	312	C/EMF S Park Pitch Drainage	50.62	
	312/2	Tfr to 312		25,000.00
	312/3	Tfr from 312	24,949.38	
	313	C/EMF Stanley Park		227,007.66
	313/2	Tfr to 313		15,000.00
	313/3	Tfr from 313	242,007.66	
	314	C/EMF Play Area Equipment		35,042.76
	314/2	Tfr to 314		10,000.00
	314/3	Tfr from 314	45,042.76	
	315	C/EMF Parks Improvements	5,000.00	
	315/2	Tfr to 315		5,000.00
	316	C/EMF EV Charging Infra Pilot	15,000.00	
	316/2	Tfr to 316		15,000.00
	317	C/EMF Museum Infrastructure		19,859.33
	317/2	Tfr to 317		15,000.00
	317/3	Tfr from 317	34,859.33	
	319	C/ EMF Vehicles	1,738.10	
	319/2	Tfr to Vehicles Fund		106,200.00
	319/3	Tfr from Vehicles Fund	104,461.90	
	328	C/EMF CCTV		11,850.47
	328/2	Trf to 328		5,000.00
	328/3	Tfr from 328	16,850.47	
	329	C/EMF Monk Park Bridge Inspect	5,000.00	
	329/2	Tfr to 329		5,000.00
	333	C/EMF CTC Donations	40.94	
	333/2	Tfr to 333		40.94
	334	C/EMF Public Projects	44,499.33	
	334/2	Tfr to 334		80,000.00
	334/3	Tfr from 334	35,500.67	
	336	C/EMF WASP Health Project	5,000.00	
	336/2	Tfr to 336		5,000.00
	337/2	Tfr to 337		457,857.79
	337/3	Tfr from 337	457,857.79	
	339	C/EMF Public Toilet Provision	1,285.00	
	339/2	Tfr to 339		4,000.00
	339/3	Tfr from 339	2,715.00	
	340	C/EMF 340 Climate Projects	8,250.67	
	340/2	Tfr to 340		20,000.00
	340/3	Tfr from 340	11,749.33	

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Jrn No.	A/C No.	A/C Description	Debit	Credit
7	291 5020 291 5025	Transfer Code Transfer Code (Staff Separate Staff realllocation	355,389.00	 355,389.00
8				
		Totals	**17,366,835.06**	**17,366,835.06**