



DIRECTORS' AND TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2025

Charity number: 1197644

Company number: 12055143

BROXBOURNE BIG LOCAL

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BROXBOURNE BIG LOCAL

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 30TH JUNE 2025

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 30 June 2025. The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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).

The objects of the charity are: -

- To develop the capacity and skills of the members of socially and economically disadvantaged community of Broxbourne in such a way that they are better able to identify and help meet, their needs and to participate fully in society.
- To promote for the benefit of the inhabitants of Broxbourne and the surrounding area the provision of community facilities for recitation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity, or disablement, financial hardship, or social and economic circumstances or for the public at large by associating together with the said inhabitants, and the statutory authorities, voluntary and other organisation In the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

Achievements and performance

The 2024–2025 year was one of resilience, growth, and strategic renewal for Broxbourne Big Local (BBL). Funding from the National Lottery Reaching Communities programme enabled the retention of key staff, ensuring the uninterrupted operation of Wormley Community Centre (WCC) during essential refurbishment and extension works. This stability allowed local hall hirers to continue delivering vital services, generate income, and sustain the Centre as a thriving community hub.

Over the year, BBL reached approximately 1,200 residents through 10 community events, 3 social inclusion initiatives, and collaboration with 16 local partner organisations. We focused on engaging underserved groups, including single parents, school-aged children, people with SEN, and refugees and asylum seekers. Strategic partnerships and involvement in multi-agency networks strengthened our local profile, supported wellbeing programmes, and increased demand for hall hire.

Volunteer recruitment and development were key priorities, with 4 new volunteers onboarded, including participants from refugee and asylum-seeker communities, alongside 2 new trustees and a charity ambassador. Success stories demonstrate meaningful impacts on confidence, skills, and employment pathways.

Looking forward, BBL will focus on sustainability and empowerment by expanding volunteer roles, enhancing facilities, launching a new website, and implementing a comprehensive volunteer training and development strategy. These initiatives will strengthen staffing, increase community engagement, and ensure Wormley Community Centre remains an inclusive, vital hub for Broxbourne.

Impact Overview

Figures are based on internal logs, registration lists, and attendance estimates where formal tracking wasn't possible. Numbers reflect our best efforts to measure reach within our capacity.

 **New Multi-Agency Networks Joined: 2**

 **Local Partner Organisations Engaged: 16**

 **Community Events Hosted: 10**

 **Social Inclusion Events: 3**

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🏠 **New Hall Hire Activities (Income-Generating):** 8

👤 **New Volunteers Recruited:** 4

👥 **Resident Forum – New Individuals Engaged:** 20

👤 **Total Residents Reached:** ~1,200

🌍 **New Demographics Reached:**

Single Parents, School-Aged Children, People with SEN, Refugees & Asylum Seekers

At the start of this funding period, the Centre faced the potential loss of both full-time staff roles, which would have threatened the charity's future and disrupted the services provided to our community. Reaching Communities funding enabled us to retain both staff members, ensuring the Centre remained fully operational. This stability allowed hirers to continue delivering their services, generate rental income, and support the long-term sustainability of WCC as a central hub for Broxbourne Big Local's charitable mission, while also allowing ongoing refurbishment and extension works funded by COF and Wormley & Turnford Big Local to proceed uninterrupted.

The photo shows the new completed building extension



We're proud to share that Cassell Architects, the team who led the extension and refurbishment of Wormley Community Centre, have won two major accolades at the BUILD Architecture Awards:

🏆 Social Value Architect of the Year 2025 – Southern England

🏆 Community Development Project of the Year 2025 (Hertfordshire) for Wormley Community Centre

Strategic Insights and Networking

Our two-year impact report from the legacy Wormley Turnford Big Local project highlighted service gaps and underrepresented demographic groups. This data informed our strategy, guiding partnership development, event hosting, and outreach to underserved populations.

We strengthened connections with local organisations and joined two new multi-agency networks: the Voluntary, Community, and Social Faith Enterprise (VCSFE) network and the PPL Integrated Neighbourhood Team in Healthcare. These partnerships supported joined-up working, contributing to broader health and wellbeing strategies

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FOR THE YEAR ENDED 30TH JUNE 2025

and raising our profile as a local charity. This has not only strengthened our role as a charity but has also increased hall hire demand—particularly from NHS and Integrated Care Board programmes delivering health sessions, wellbeing activities, and early intervention services that meet local needs. These include NHS Diabetes Prevention, Mental Health one-to-one support, Youth Offender programmes, and Bump & Baby support for new parents, helping us reach a wider range of community members and respond to critical local needs.

Community Events and Partnerships

Over the year, BBL hosted **10 community events** in collaboration with 16 partner organisations. Events promoted inclusion, social connection, and access to vital services, while generating feedback to inform future planning. Key events included:

- **Resident Community Day** – in partnership with B3Living
- **BBL Christmas Craft Fair** – supporting local makers and community groups
- **Community Christmas Party** – festive celebration with food, gifts, and activities
- **DJ & MC Talent Showcase** – highlighting youth skills developed through the MC Academy

Social Inclusion Initiatives

We delivered a range of events focused on social inclusion, including:

- Blue Monday wellbeing event supporting single parents
- Allotment Open Day for environmental awareness and community gardening
- Free Breakfast Club with takeaway options for younger residents
- Monthly Afternoon Teas in partnership with Precious Charity
- Winter Support for older residents, in collaboration with Age UK
- Food Pantry with Hearts Helping Hearts
- Older Persons Advisory Learning (OPAL) workshops on energy savings and benefits

Blue Monday engaged 19 single parents and their children, connecting them to services including Step2Skills, Change Grow Live, B3Living, Broxbourne Social Prescribers, and Safer Places. Feedback highlighted demand for online courses supporting a return to work, which will guide future programming.

Reaching Underserved Groups

We relaunched our warm spaces initiative, The Breakfast Club, increasing engagement from school-aged children by offering a takeaway option, with up to 18 children per day collecting their breakfast on the way to school. Some children also appreciated having a small snack to take home for later in the day. The Breakfast Club was hosted by one of our new volunteers from the asylum-seeker community, who was delighted to support a local charity. The children looked forward to their conversations with our volunteers, often sharing what they had planned for the day, creating a friendly and welcoming start to their mornings.



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OPAL (Older Persons Advisory Learning) sessions supported 85 older residents, with evaluation showing:

- 62% more confident in managing health and wellbeing
- 69% better equipped to maintain personal safety
- 54% feeling more socially connected
- 85% more aware of available support



New hall hire activities included health and wellbeing programmes, early years development, and recreational activities for children and youth. Through our MC & DJ Academy, two local teenagers achieved NVQ-equivalent qualifications in DJing and lyric writing. Both were then given the opportunity to support and co-run workshops as ambassadors for the Wormley Community Centre group, helping to inspire and mentor other young participants.



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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 30TH JUNE 2025

Staffing and Volunteer Development

Following a staff resignation, we temporarily engaged administrative support and undertook a staffing review. This resulted in the creation of **two new part-time roles**:

- Volunteer Coordinator – supporting volunteer recruitment and training
- Bar Manager (recruitment in progress) – supporting income generation and volunteer initiatives

We recruited **four operational volunteers, two new trustees, a charity ambassador**, enhancing long-term sustainability. Initiatives also supported volunteers with SEN, mental health challenges, and medical conditions.

Partnerships with Integration Support Services enabled us to onboard volunteers from refugee and asylum-seeking communities, enhancing diversity and integration.

Volunteer Success Stories

Abduljabar – A participant in the Able2enable programme, Abduljabar has regained confidence through volunteering as Caretaker Support. He contributes to building upkeep, gardening, and security, while gaining valuable experience and pathways toward employment.

William – Facing social challenges and managing mental health issues, William has begun supporting us remotely with bookings. He has expressed gratitude for the role, noting that it provides consistency, purpose, and a meaningful way to contribute to the community.

Alex – Alex, who is neurodiverse, began volunteering to gain experience and improve his employment prospects. He supported caretaking duties for hall hire set-ups, developing practical skills and discovering his strengths. Since volunteering with Broxbourne Big Local, Alex has secured a role as a porter for the NHS, where he thrives, using his love for interacting with older people and enthusiasm for helping others.

Peter – Our long-term volunteer, who has supported the development of Wormley Community Centre since the charity's inception, has made significant contributions to the internal refurbishments. His dedication and expertise have been instrumental in improving the facilities, creating a welcoming and functional space for the community.



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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 30TH JUNE 2025

Supporting Local Businesses

BBL continues to support new and local businesses. Following a community connection evening, where local residents had the opportunity to share their views and concerns, we engaged a new local security company to support health and safety for our private hall hire events at the community centre.

Looking Ahead

Our focus remains on sustainability and community empowerment. Key initiatives for the coming year include:

- Launching a Volunteer Training and Development Strategy
- Expanding volunteer roles in bar operations, event support, marketing, project development, and childcare
- Enhancing WCC facilities with new resources for the nursery and kitchen improvements
- Launching a user-friendly website and promotional materials to increase visibility and engagement

These improvements will strengthen BBL's staffing structure, support growing activities, and maintain Wormley Community Centre as an inclusive, vital community hub.



Public benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

FINANCIAL REVIEW

The Statement of Financial Activities showed income of £250,002 (2024 – £432,196) and expenditure of £161,398 (2024 - £168,026) resulting in a net surplus of £88,604 (2024 - £264,170) for the year and reserves stand at £456,454 (2024 - £367,850). The financial position at the year revealed by the Balance Sheet shows net current assets or working capital of £35,607 (2024 – £264,631). The net book value of fixed assets held, all of which are used directly for charitable purposes, amounted to £420,847 (2024 – £103,219).

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DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 30TH JUNE 2025

Principal funding sources

The principal sources of funding for the year as summarised at Note 2 and Note 3 on page 17. These indicate a diverse range of funding including grant aid from Wormley and Turnford Big Local, grants from the Hertfordshire County Council, Hertfordshire Community Foundation and National Lottery and income from the hire of space at the Community Centre.

The charity intends to build on this funding diversity in future years.

Investment powers and policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit. The trustees have considered the most appropriate policy for investing funds and have found that cash deposits meet their requirements to generate income.

Reserves policy

The Trustees aim to maintain reserves equivalent to between three and six months of normal operating expenditure, excluding costs already secured by committed funding.

The trustees consider that the Charity's reserves will enhance the services offered and provide financial security for the future. As at the year end accounts showed reserves of £456,454 (2024 - £367,850), of which £395,100 (2024 - £308,102) was restricted. The unrestricted funds not designated or invested in tangible fixed assets held by the charity are £24,434 (2024 - £44,224).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Broxbourne Big Local was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The organisation is a charitable company limited by guarantee and not having a capital divided by shares.

The company was incorporated on 17th June 2019 and registered as a charity on 24th January 2022. The company registration number is 12055143 and the Charity number is 1197644.

Recruitment and appointment of trustees

In recruiting and appointing new trustees, the Board considers the mix of skills and experience required. The Board of Trustees have power to appoint additional trustees as it considers fit to do so.

Trustee induction and training

The trustees maintain a good working knowledge of charity law and best practice by regular reading of charity press articles and guidance produced by the Charity Commission and other Government and voluntary organisation advisory websites. New trustees are given copies of previous minutes and attend an induction session given by an experienced Trustee.

Organisation

The charity is organised so that the trustees meet regularly to manage its operational and finance affairs. The trustees are members from a variety of backgrounds with relevant professional experience.

The charity is grateful to Wormley and Turnford Big Local for deploying staff employed by its trusted partner Community Alliance Broxbourne and East Herts (CABAH) to provide excellent management, maintenance, booking,

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FOR THE YEAR ENDED 30TH JUNE 2025

community development and promotional and marketing services at the Community Centre and in the wider community. The charity thanks the staff also.

Related parties

The charity works collaboratively with several other voluntary and not-for-profit organisations in pursuing its charitable activities.

Four of the trustees (Noelle Blackman, David Birley, Stephen Parker and Jeffery Allen) are community partnership members of WTBL, this is because WTBL is the unincorporated organisation that started up BBL.

Risk Management

The trustees have identified the major risks to which the charity is exposed and believe that the systems in place are adequate to mitigate those risks.

Charitable and political donations

During the year the charity made no political or charitable donations.

REFERENCE AND ADMINISTRATIVE DETAILS

Company number: 12055143

Charity number: 1197644

Directors / Trustees

Noelle Jacqueline Blackman - Chair

David Michael Andrew Birley

Jeffrey John Allen

Stephen Andrew Parker

Michelle Louise Mitchell (Appointed 17 March 2025)

Amanda Jane Winder (Appointed 14 April 2025)

Norah Patricia Trimmings (Appointed 15 September 2025)

Senior Management: Zoe Edwards (Head of Community and Partnerships)

Registered Office: Wormley Community Centre Fairfield Drive, Wormley, Broxbourne, England, EN10 6DX

Bankers: CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, M19 4JQ

Independent examiner: Samir Shah FCA, ATII

Chartered Accountants, RAA Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA.

Website: www.wtbiglocal.org.uk

Trustees' responsibility statement

The Trustees (who are also directors of Broxbourne Big Local for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

BROXBOURNE BIG LOCAL

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 30TH JUNE 2025

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 March 2026 and signed on its behalf by:

Signed by:

Noelle Blackman

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NOELLE BLACKMAN (CHAIR)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BROXBOURNE BIG LOCAL

I report to the trustees on my examination of the financial statements of Broxbourne Big Local (the charitable company) for the year ended 30 June 2025.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 charitable company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Signed by:

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Samir Shah FCA, ATII
RAA Ramon Lee Ltd
Chartered Accountants
93 Tabernacle Street
London
EC2A 4BA

Dated: 23 March 2026

BROXBOURNE BIG LOCAL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30TH JUNE 2025

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income					
Grants and donations	2	563	184,018	184,581	346,174
Income from charitable activities	3	55,339	9,250	64,589	85,786
Income from trading activities	4	490	-	490	-
Investment income	5	342	-	342	236
Total income		<u>56,734</u>	<u>193,268</u>	<u>250,002</u>	<u>432,196</u>
Expenditure					
Cost of raising funds	6	4,609	-	4,609	12,987
Expenditure on charitable activities	6	52,962	103,827	156,789	155,039
Total expenditure		<u>57,571</u>	<u>103,827</u>	<u>161,398</u>	<u>168,026</u>
Net income / (expenditure)		(837)	89,441	88,604	264,170
Transfer between funds		2,443	(2,443)	-	-
Net movement in funds		<u>1,606</u>	<u>86,998</u>	<u>88,604</u>	<u>264,170</u>
<i>Reconciliation of funds</i>					
Total funds, brought forward		59,748	308,102	367,850	103,680
Total funds, carried forward		<u>61,354</u>	<u>395,100</u>	<u>456,454</u>	<u>367,850</u>

CONTINUING OPERATIONS

None of the company's activities were acquired or discontinued during the above two financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the above movement in funds for the above two financial periods.

The notes on pages 14 to 23 form part of these accounts.

BROXBOURNE BIG LOCAL**BALANCE SHEET AS AT 30TH JUNE 2025**

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	11	420,847	103,219
Current assets			
Debtors	12	13,653	11,996
Cash at bank and in hand		57,648	286,077
		<u>71,301</u>	<u>298,073</u>
Liabilities			
Creditors falling due with in one year	13	(35,694)	(33,442)
		<u></u>	<u></u>
Net current assets		35,607	264,631
Net assets		<u>456,454</u>	<u>367,850</u>
Funds			
Unrestricted funds:	14	61,354	59,748
Restricted funds	14	395,100	308,102
Total funds		<u>456,454</u>	<u>367,850</u>

In preparing these financial statements:

For the financial period ended 30th June 2025 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing accounts 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 accounts, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

These financial statements were approved by the Board of Directors and Trustees on 23 March 2026 and were signed on its behalf by:

Signed by:

Noelle Blackman

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NOELLE BLACKMAN (CHAIR)

Company number: 12055143

The notes on pages 14 to 23 form part of these accounts.

BROXBOURNE BIG LOCAL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2025

1. ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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).

Broxbourne Big Local meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The principal accounting policies adopted are set out below.

1.2 Preparation of accounts on a going concern basis

The charity's financial statements show a net surplus of £88,604 (2024 - 264,170) for the year and free reserves stand at £24,434 (2024 - £44,224). The trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis the Charity is a going concern.

1.3 Income recognition

All income is included in the statement of financial activities when the charity is legally entitled to it, receipt is probable and the amount can be measured with sufficient reliability.

Grant income

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets is charged against the restricted fund.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Contract income

Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.

Room hire and service charge income

Room hire and service charge income are credited to income in the year in which they are receivable.

Investment income

Investment income is included when receivable.

BROXBOURNE BIG LOCAL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2025

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time are not recognised and refers to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.5 Expenditure recognition and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- (a) Cost of raising funds comprises costs of seeking grants and donations and their associated support costs.
- (b) Expenditure on charitable activities include expenditure associated with the main objectives of the Charity and include both direct costs and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, management, finance and administration personnel and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities in the proportion of direct costs.

1.7 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the charity at the discretion of the Management Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £500 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases.

Leasehold land and building	- Over 50 years
Fixtures, fittings & equipment	- 20% on cost

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at bank and in hand

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BROXBOURNE BIG LOCAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2025

1.11 Creditors and provisions

Creditors and Provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.12 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.13 Leases

All leases are operating leases at peppercorn rent. No assets are held under hire purchase agreements.

1.14 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

1.15 Judgement and key sources of estimation uncertainty

In the application of the charity's accounting policies, the charity is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

1.16 Cash flow statement

The charity qualifies as a small charity and advantage has been taken of the exemption provided by SORP (FRS 102) (Bulletin 1 published on 2 February 2016). The charity opted to and have, therefore, not included a cash flow statement in these financial statements.

BROXBOURNE BIG LOCAL**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 30TH JUNE 2025****2. GRANTS AND DONATIONS**

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Wormley & Turnford Big Local via Community Alliance Broxbourne and East Herts (Premises & Transition)	-	-	-	24,391
Wormley & Turnford Big Local via Community Alliance Broxbourne and East Herts (Building Phrase 1)	-	-	-	165,000
Department for Levelling Up, Housing and Communities (Building Phrase 1)	-	99,000	99,000	99,000
National Lottery	-	85,018	85,018	-
Donations	563	-	563	-
Wormley & Turnford Big Local via Community Alliance Broxbourne and East Herts - donation in kind	-	-	-	57,783
	<u>563</u>	<u>184,018</u>	<u>184,581</u>	<u>346,174</u>
For the year ended 30 June 2024	<u>-</u>	<u>346,174</u>	<u>-</u>	<u>346,174</u>

The charity is grateful to Wormley and Turnford Big Local for deploying staff employed by its trusted partner Community Alliance Broxbourne and East Herts (CABAH) to provide management, maintenance, booking, community development and promotional and marketing services at the Community Centre and in the wider community. The value placed by CABAH for these services are recognised within grants and donations as income and a corresponding charge is included within direct and support costs.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Community projects: <i>Grants and contracts</i>				
Communities 1st	-	3,000	3,000	1,500
Hertfordshire Community Foundation	-	5,000	5,000	5,000
Hertfordshire County Council	-	750	750	500
National Lottery	-	-	-	19,220
Tesco Stronger Start	-	500	500	-
	<u>-</u>	<u>9,250</u>	<u>9,250</u>	<u>26,220</u>
Space: Premises hire	55,339	-	55,339	59,566
	<u>55,339</u>	<u>-</u>	<u>55,339</u>	<u>59,566</u>
	<u>55,339</u>	<u>9,250</u>	<u>64,589</u>	<u>85,786</u>
For the year ended 30 June 2024	<u>59,566</u>	<u>26,220</u>	<u>-</u>	<u>85,786</u>

BROXBOURNE BIG LOCAL

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 30TH JUNE 2025

4. INCOME FROM TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Trading income	490	-	490	-
	<u>490</u>	<u>-</u>	<u>490</u>	<u>-</u>
For the year ended 30 June 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Interest on cash deposits	342	-	342	236
	<u>342</u>	<u>-</u>	<u>342</u>	<u>236</u>
For the year ended 30 June 2024	<u>236</u>	<u>-</u>	<u>-</u>	<u>236</u>

6. ANALYSIS OF EXPENDITURE

	Raising funds £	Community projects £	Space £	2025 £	2024 £
Staff costs (Seconded)	1,998	11,987	39,499	53,484	6,983
Sessional staff	-	1,110	-	1,110	8,928
Premises costs	-	-	26,326	26,326	26,645
Depreciation	-	-	5,391	5,391	1,614
Legal and professional costs	1,050	-	2,327	3,377	7,076
Other direct costs	-	13,576	3,478	17,054	13,898
Share of support costs (Note 7)	1,401	12,259	35,398	49,058	99,325
Share of governance costs (Note 7)	160	1,399	4,039	5,598	3,557
	<u>4,609</u>	<u>40,331</u>	<u>116,458</u>	<u>161,398</u>	<u>168,026</u>
For the year ended 30 June 2024	<u>12,987</u>	<u>36,072</u>	<u>118,967</u>	<u>-</u>	<u>168,026</u>
Analysis of funds					
Unrestricted Funds				57,571	68,819
Restricted funds				<u>103,827</u>	<u>99,207</u>

BROXBOURNE BIG LOCAL

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 30TH JUNE 2025

7. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between charity's key activity undertaken (see note 6) in the year. All the general support and governance costs have been apportioned to the various charitable activities on the basis of direct costs allocated to each activity.

	Support costs £	Governance costs £	Total 2025 £	Total 2024 £
Management and administration staff (seconded)	15,955	1,998	17,953	81,247
Sessional staff	7,985	-	7,985	-
Premises and equipment costs	3,453	-	3,453	4,020
Communication and IT Costs	1,978	-	1,978	1,651
Legal and professional costs	15,994	-	15,994	11,477
Sundry expenses	3,693	-	3,693	1,547
Independent examiner's fees	-	3,600	3,600	2,940
	<u>49,058</u>	<u>5,598</u>	<u>54,656</u>	<u>102,882</u>
For the year ended 30 June 2024	<u>99,325</u>	<u>3,557</u>	<u>-</u>	<u>102,882</u>

8. NET INCOME / (EXPENDITURE) FOR THE YEAR

	2025 £	2024 £
Net movement in funds is shown after charging:		
Depreciation on tangible fixed assets	5,391	1,614
Independent examiner's fees	<u>3,600</u>	<u>2,940</u>

8.1 ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL

	2025 £	2024 £
STAFF COSTS		
Staff costs (seconded)	71,437	88,230
Sessional staff	<u>9,095</u>	<u>8,928</u>
	<u>80,532</u>	<u>97,158</u>

No staff were employed during the year and the preceding year.

The Community Alliance Broxbourne and East Herts provided seconded staff to the charity totalling £71,437 (2024 – £88,230).

BROXBOURNE BIG LOCAL

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 30TH JUNE 2025

The key management personnel of the charity are listed on the legal and administrative page. The total employee benefits of the key management personnel of the charity including seconded staff were £39,956 (2024 - £36,800).

No trustees have received any remuneration from the charity during the year (2024 - £Nil). No trustees have received any other benefits from the charity during the year (2024 - £Nil). None of the trustees received reimbursed expenses during the year (2024 - £Nil).

9. STAFF NUMBERS

The average monthly number of persons employed by the charity during the year was Nil (2024 – Nil).

10. TANGIBLE FIXED ASSETS

	2025	2024
NET BOOK VALUES	£	£
Long Leasehold land & building	407,400	96,597
Fixtures, fittings & equipment	13,447	6,622
	420,847	103,219

MOVEMENTS IN YEAR

<u>Cost or valuation</u>	Opening Balances	Additions	Disposals	Closing Balances
	£	£	£	£
Long Leasehold land & building	97,575	314,546	-	412,121
Fixtures, fittings & equipment	8,242	8,473	-	16,715
	105,817	323,019	-	428,836

<u>Depreciation</u>	Opening Balances	Charge For Year	Disposals	Closing Balances
	£	£	£	£
Long Leasehold land & building	978	3,743	-	4,721
Fixtures, fittings & equipment	1,620	1,648	-	3,268
	2,598	5,391	-	7,989

The long leasehold property represents the land and building Wormley Community Centre and the car park. The property was leased to Broxbourne Big Local from The Council of the Borough of Broxbourne on a 999-year lease and the charity is committed to running the property as a community centre.

11. DEBTORS

	Total 2025	Total 2024
	£	£
Grant and rental debtors	7,649	5,516
Prepayments	6,004	6,480
	13,653	11,996

BROXBOURNE BIG LOCAL

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 30TH JUNE 2025

12. CREDITORS: amounts falling due within one year

	Total 2025 £	Total 2024 £
Trade creditors	4,929	17,710
Other creditors	16,117	5,386
Accruals	8,176	4,280
Deferred income (note 15)	6,472	6,066
	<u>35,694</u>	<u>33,442</u>

13. MOVEMENT IN FUNDS

	Balance at 01.07.2024 £	Income £	Expenditure £	Transfers £	Balance at 30.06.2025 £
Restricted funds:					
Wormley & Turnford Big Local via Community Alliance Broxbourne and East Herts (Premises & Transition)	-	-	-	-	-
Wormley & Turnford Big Local via Community Alliance Broxbourne and Department for Levelling Up, Housing and Communities (Building Phrase 1)	102,796	-	-	(102,796)	-
Communities 1st	99,000	99,000	939	(197,061)	-
Hertfordshire Community Foundation	-	3,000	3,000	-	-
Hertfordshire County Council	4,336	5,000	4,887	-	4,449
National Lottery	-	750	750	-	-
National Lottery	-	85,018	75,851	(2,443)	6,724
Tesco Stronger Start	14,275	-	14,275	-	-
Building improvements	-	500	500	-	-
	87,695	-	3,625	299,857	383,927
Total restricted funds	<u>308,102</u>	<u>193,268</u>	<u>103,827</u>	<u>(2,443)</u>	<u>395,100</u>
Unrestricted funds	59,748	56,734	57,571	2,443	61,354
Total funds	<u>367,850</u>	<u>250,002</u>	<u>161,398</u>	<u>-</u>	<u>456,454</u>

BROXBOURNE BIG LOCAL

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 30TH JUNE 2025

Movement in funds – previous year

	Balance at 01.07.2023 £	Income £	Expenditure £	Transfers £	Balance at 30.06.2024 £
Restricted funds:					
Wormley & Turnford Big Local via Community Alliance Broxbourne and East Herts (Premises)	11,180	82,174	83,177	(10,177)	-
Wormley & Turnford Big Local via Community Alliance Broxbourne and East Herts (Building Phrase 1)	-	165,000	-	(62,204)	102,796
Department for Levelling Up, Housing and Communities (Building Phrase 1)	-	99,000	-	-	99,000
Communities 1st	-	1,500	1,500	-	-
Hertfordshire Community Foundation	-	5,000	664	-	4,336
Hertfordshire County Council	7,009	500	7,509	-	-
National Lottery	-	19,220	4,945	-	14,275
National Lottery Awards for All	1,086	-	1,086	-	-
Building improvements	15,640	-	326	72,381	87,695
Total restricted funds	<u>34,915</u>	<u>372,394</u>	<u>99,207</u>	<u>-</u>	<u>308,102</u>
Unrestricted funds	68,765	59,802	68,819	-	59,748
Total funds	<u>103,680</u>	<u>432,196</u>	<u>168,026</u>	<u>-</u>	<u>367,850</u>

Description, nature and purpose of restricted funds:

- Wormley & Turnford Big Local – Reopening, refresh and refurbishment of the Community Centre and running costs of the Community Centre.
- Department for Levelling Up, Housing and Communities (Building Phrase 1) – For the extension and refurbishment of the building.
- Communities 1st - Welcome Space as part of the "Welcome Space Network" project in Hertfordshire and Bedfordshire, UK. To provide support and resources for vulnerable and isolated individuals, focusing on community engagement, energy support, benefits advice, and digital inclusion programmes.
- Hertfordshire Community Foundation – Household Support Grant enabled BBL to provide a warm space breakfast club at Wormley Community Centre.
- Hertfordshire County Council – Providing positive activities free of charge in the local area, in a trusted safe space for teenagers.
- National Lottery - To improve facilities and service provision in Wormley and Turnford in order to address anti-social behaviour and provide a safe space for local young residents
- National Lottery Awards for All – New garden shed, benches and tools for allotment group.
- Building improvements – Community centre building improvement costs. Balance carried forward represents undepreciated costs.
- Tesco Stronger Start- Workshop fund to support pre-school children enhancing social welfare and wellbeing.

Description, nature and purpose of unrestricted funds:

Unrestricted funds: General fund represents funds available to spend at the discretion of the trustees.

Transfer of funds represent contribution towards a fixed asset addition funded by the national lottery. There is no restriction for the use of this asset.

BROXBOURNE BIG LOCAL**NOTES TO THE ACCOUNTS (Cont/d)****FOR THE YEAR ENDED 30TH JUNE 2025****14. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Tangible fixed assets	36,920	383,927	420,847
Net current assets	24,434	11,173	35,607
	<u>61,354</u>	<u>395,100</u>	<u>456,454</u>

Analysis of fund balances between net assets – previous year

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Tangible fixed assets	15,524	87,695	103,219
Net current assets	44,224	220,407	264,631
	<u>59,748</u>	<u>308,102</u>	<u>367,850</u>

15. DEFERRED INCOME

	2025 £	2024 £
Balance brought forward	6,066	7,952
Amounts released from previous periods	(6,066)	(7,952)
Amounts deferred in the year	6,472	6,066
Balance carried forward	<u>6,472</u>	<u>6,066</u>

Deferred income represents £6,472 premises hire income received in advance for 2025/2026.

16. SHARE CAPITAL

The company is constituted as a company limited by guarantee and does not have a share capital divided by shares.

17. RELATED PARTY TRANSACTIONS

Following related party transactions were incurred during the year and preceding year with close relatives of the trustee Noelle Blackman. The trustees obtained three quotes, and Noelle Blackman did not participate in the decisions relating to these transactions:

- Architectural services £19,590 (2024 - £13,275) provided by a company controlled by a close relative.

Four of the trustees (Noelle Blackman, David Birley, Stephen Parker and Jeffrey Allen) are community partnership members of Wormley & Turnford Big Local (WTBL), the WTBL is the unincorporated organisation that started up Broxbourne Big Local. The WTBL deployed staff employed by its trusted partner Community Alliance Broxbourne and East Herts (CABAH) to provide management, maintenance, booking, community development and promotional and marketing services at the Community Centre and in the wider community. The value placed by CABAH for this donation in kind is £Nil (2024 - £57,783). The WTBL gave the charity grant funding of £Nil (2024 - £82,174).