

Charity number: 1200755

GREAT BADDOW MILLENIUM COMMUNITY CENTRE TRUST

**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31
MARCH 2025**

GREAT BADDOW MILLENIUM COMMUNITY CENTRE TRUST

CONTENTS OF THE FINANCIALS STATEMENTS

For the Year Ended 31st March 2025

	Page
Report of the trustees	3, 4 & 5
Independent Examiners Report	
Statement of Financial Activities	F1
Balance Sheet	F2
Cash Flow Statement	F3
Notes to the Financial Statements	F4 – F9

GREAT BADDOW MILLENIUM COMMUNITY CENTRE TRUST

REPORT OF THE TRUSTEES

For the Year Ended 31st March 2025

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

Legal and Administrative Information

Trustees

Sophie Ashford
Dennis Brewer (Treasurer)
Lancelot Gooch
Henry Groenendyk (Chair)
Dennis Harvey
Peter Hussey
Richard Royce
Jennifer Turner
Roger Turner
Janet Stern

Charity number

1200755

Registered address

Community Centre Recreation Ground
Baddow Road
Chelmsford
CM2 9RL

The Great Baddow Millenium Community Centre Trust was registered as a Charitable Incorporated Organisation with the Charity Commission for England and Wales on 19th October 2022 it only became fully active on 1st April 2024 when the antecedent organisation the Great Baddow Community Association transferred its assets to the CIO. It is governed by its October 2022 Constitution.

Charitable Purpose

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

Achievements

One of the Key areas that has been improved is the use of social media to reach a larger proportion of the community. An open evening was also organised to showcase what we have

GREAT BADDOW MILLENIUM COMMUNITY CENTRE TRUST

REPORT OF THE TRUSTEES

For the Year Ended 31st March 2025

available. This well attended event also enabled many residents to meet some of the organisers of the clubs and societies that use the centre for their meetings. Additionally, a mail drop to several thousand homes was set up to increase the awareness of what we have to offer.

We continue to host a diverse range of activities focussing on health wellbeing and leisure. In addition to long standing hall hirers, we have seen several religious groups using our facilities on a regular basis. There has also been an increase in the number of charitable organisations hiring rooms including The change Project Fusion, Fostering, Marie Curie and The Children's Society.

We also recognise that some organisations require special support such as The YMCA youth group who have access to the centre at no charge on a weekly basis. Other groups who are struggling to survive have also been offered reduced hall hire rates at the discretion of the trustees.

In addition to the eclectic range of clubs and societies hosted by the centre we also accommodate an increasing number of private functions for special events such as weddings and birthday celebrations.

The Community Centre is becoming increasingly popular as a warm and welcoming place to meet and enjoy good quality food. In the evenings and at weekends the Members Bar is open to members and their guests and is recognised for its family friendly atmosphere.

It is used by several football teams, the local cricket club and holds frequent crib, darts, and bingo evenings. Special events aimed at all ages are also arranged on a regular basis

With such heavy usage the centre requires ongoing maintenance and decoration throughout the year to maintain the high standard for which we are renowned. Where possible this is organised through a pre-planned enhancement programme agreed and monitored by the trustees.

Financial Review

The Trust has been able to improve upon an already sound balance sheet with net assets of £142,324 including restricted funds of £1,443 being cash held for future committed disbursement to our charity of the year, leaving unrestricted reserves of £140,881.

Total income for the year was £459,385, with total expenditure of £433,823 resulting in a surplus of £25,562. Of the current years surplus £515 relates to restricted funds. When comparing these outcomes with the previous year it should be noted that £106,584 of the previous years income was attributable to the transfer of assets from the antecedent organisation, Great Baddow Community Association.

Details of the changes in the components of the income and expenditure, balance sheet and cash flow are contained in the full set of Financial Statements for the year.

Grant Making

Any regular user of the premises can apply for a grant from GBMCCT on a grant application form available from our office. Applicants must be able to demonstrate that they are a not for profit

GREAT BADDOW MILLENIUM COMMUNITY CENTRE TRUST

REPORT OF THE TRUSTEES

For the Year Ended 31st March 2025

organisation and that their aims, objectives and rules are aligned to the charitable objectives of the GBMCCT

Reserves

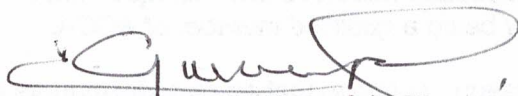
The charity ended the year with £140,881 unrestricted reserves.

The Trustees have deliberated at length on the minimum amount that should be held in reserve in order to provide resilience and as a contingency against future events and unforeseen costs. The Trustees also have in mind planned expenditure, not necessarily committed contractually but high on an agenda of desirability.

For this year we consider that a sum of £115,000 would be a reasonable sum to be held in reserve. This sum consists of £80,000 as a contingency against unforeseen costs, £15,000 for phased internal urgent repairs and £20,000 for the improvement of our toilet facilities.

The minimum reserve will be reviewed at the end of each financial year.

ON BEHALF OF THE BOARD OF TRUSTEES


Henry Groenendyk, Chair of the Trustees

Date:

8-1-26



Section A

Independent Examiner's Report

Report to the trustees

Great Baddow Millenium Centre Community Trust

On accounts for the year
ended

31st March 2025

Charity no
(if any)

1200755

Set out on pages

1-10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2025.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

C. Bullen

Date:

15th Dec 2025

Name:

CLAIRE BULLEN

Relevant professional
qualification(s) or body
(if any):

FCCA

Address: 46-54 HIGH STREET
INGATESTONE
CM4 9DW

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

GREAT BADDOW MILLENIUM CENTRE COMMUNITY TRUST (CIO 1200755)
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
for the year ended 31 March 2025

£	Notes	Year ending Mar25			Year ending Mar24		
		Unrestricted Fund	Restricted Fund	Total Funds	Unrestricted Fund	Restricted Fund	Total Funds
INCOME							
Donations & Legacies	3	-	1,115	1,115	105,684	928	106,612
Income from Charitable Activities	4	99,583	-	99,583	91,747	-	91,747
Income from Trading Activities	5	358,593	-	358,593	327,776	-	327,776
Investment Income	6	94	-	94	613	-	613
Total Income		458,270	1,115	459,385	525,820	928	526,748
EXPENDITURE							
Expenditure on Charitable Activiti	7	128,385	600	128,985	117,103	-	117,103
Expenditure on Trading Activities	9	268,544	-	268,544	255,196	-	255,196
Support Costs	10	35,664	-	35,664	37,587	-	37,587
Governance Costs	10	630	-	630	100	-	100
Total Expenditure		433,223	600	433,823	409,986	-	409,986
NET SURPLUS (DEFICIT)		25,047	515	25,562	115,834	928	116,762
RECONCILIATION OF FUNDS							
Brought Forward Funds		115,834	928	116,762	-	-	-
CARRIED FORWARD FUNDS		140,881	1,443	142,324	115,834	928	116,762

GREAT BADDOW MILLENIUM CENTRE COMMUNITY TRUST (CIO 1200755)

BALANCE SHEET

at 31 March 2025

£	Notes	The Group		The Charity	
		At Mar25	At Mar24	At Mar25	At Mar24
Fixed Assets					
Tangible Assets	14	14,024	23,193	14,024	23,193
Current Assets					
Debtors	15	10,827	4,716	7,729	4,275
Intercompany Balance		-	-	42,680	93,414
Stock		7,996	7,775	-	-
Cash at Bank		157,765	126,474	110,753	17,159
		<u>176,588</u>	<u>138,965</u>	<u>161,162</u>	<u>114,848</u>
Creditors					
Amounts due within one year	16	48,287	41,562	32,861	17,444
NET CURRENT ASSETS		<u>142,325</u>	<u>120,597</u>	<u>142,325</u>	<u>120,597</u>
Creditors					
Amounts due within one year	17	-	3,835	-	3,835
NET ASSETS		<u>142,325</u>	<u>116,762</u>	<u>142,325</u>	<u>116,762</u>
Funds					
Unrestricted Funds		140,881	115,834	140,881	115,834
Restricted Funds		1,443	928	1,443	928
TOTAL FUNDS		<u>142,324</u>	<u>116,762</u>	<u>142,324</u>	<u>116,762</u>

The attached notes form part of these accounts.

The financial statements were approved by the Board of Trustees and signed on it's behalf by:

Name:  Henry Groenendyk

Date: 8.1.26

GREAT BADDOW MILLENIUM CENTRE COMMUNITY TRUST (CIO 1200755)
CASHFLOW STATEMENT
for the year ended 31 March 2025

£	Note	Year ending	Year ending
Net cash provided by/ (used in) operating activities	18	<u>31,196</u>	<u>125,862</u>
Cashflows from investing activities			
Bank Interest		94	613
Cash provided by/ (used in) investing activities		<u>94</u>	<u>613</u>
Change in cash and cash equivalents in the year		31,290	126,475
Cash and cash equivalents at the beginning of the year		126,475	-
Cash and cash equivalents at the end of the year		<u><u>157,765</u></u>	<u><u>126,475</u></u>

1. Statutory Information

Great Baddow Millenium Community Centre is a Charitable Incorporated Organisation (CIO). The charity's registered charity number, registered office and the nature of its activities can be found in the Trustees Report.

2. Accounting policies

Basis of preparing the financial statements

These accounts 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 accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

These financial statements consolidate, on a line by line basis, the results of the charity and its wholly-owned subsidiary Great Baddow CA Limited. Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the charity and the company are disclosed in the notes of the charity's balance sheet.

Critical accounting judgements and key sources of estimation uncertainty

No critical accounting judgements have been made in the process of applying the accounting policies below.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Future forecasts and business plans have been considered in coming to this conclusion.

Income

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

Donations

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Trading activities

Income from trading activities includes income earned from operating a licensed members club including a bar and restaurant from within the premises. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Charitable Activities

The charity provides facilities for community groups and private hires to meet. Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure

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

Allocation and apportionment of costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible fixed assets

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

Furniture & Equipment	- 20% on cost
Building Works	- 10% on cost

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Fund Accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The cost of raising and administering such funds are charged against the specific fund.

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

GREAT BADDOW MILLENIUM CENTRE COMMUNITY TRUST (CIO 1200755)
NOTES TO THE ACCOUNTS
for the year ended 31 March 2025

2. Accounting policies - continued

Financial Instruments

The charity holds financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments include debtors and creditors

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Pensions

The charity operates to a defined contribution pension plan on behalf of all qualifying staff to Great Ballow Millemium Community Centre Trusts National Employment Savings Trust pension scheme. Contributions to the plan are recognised in the period in which contributions are due. The assets of the scheme are held separately from those if the charity in an independently administered fund.

3. Donations & Legacies

	Year ending 31 March 2025			Year ending 31 March 2024		
	Unrestricted Fund £	Restricted Funds £	Total Funds £	Unrestricted Fund £	Restricted Funds £	Total Funds £
Transfer from antecedent organisation, Great Baddow	-	-	-	105,684	450	106,134
Donations received towards designated Charity of the Y	-	1,115	1,115	-	478	478
	<u>-</u>	<u>1,115</u>	<u>1,115</u>	<u>105,684</u>	<u>928</u>	<u>106,612</u>

4. Income from Charitable Activities

	Year ending 31 March 2025			Year ending 31 March 2024		
	Unrestricted Fund £	Restricted Funds £	Total Funds £	Unrestricted Fund £	Restricted Funds £	Total Funds £
Hall hire	<u>99,583</u>	<u>-</u>	<u>99,583</u>	<u>91,747</u>	<u>-</u>	<u>91,747</u>

5. Income from Trading Activities

	Year ending 31 March 2025			Year ending 31 March 2024		
	Unrestricted Fund £	Restricted Funds £	Total Funds £	Unrestricted Fund £	Restricted Funds £	Total Funds £
Wet sales	253,366	-	253,366	236,810	-	236,810
Food Sales	67,028	-	67,028	58,586	-	58,586
Membership & Signing In Fees	14,353	-	14,353	13,079	-	13,079
Room hire & event sales	1,712	-	1,712	2,650	-	2,650
Anxillary income	22,134	-	22,134	16,651	-	16,651
	<u>358,593</u>	<u>-</u>	<u>358,593</u>	<u>327,776</u>	<u>-</u>	<u>327,776</u>

6. Investment Income

	Year ending 31 March 2025			Year ending 31 March 2024		
	Unrestricted Fund £	Restricted Funds £	Total Funds £	Unrestricted Fund £	Restricted Funds £	Total Funds £
Bank interest received	<u>94</u>	<u>-</u>	<u>94</u>	<u>613</u>	<u>-</u>	<u>613</u>

7. Expenditure on Charitable Activities

	Year ending 31 March 2025			Year ending 31 March 2024		
	Unrestricted Fund £	Restricted Funds £	Total Funds £	Unrestricted Fund £	Restricted Funds £	Total Funds £
Centre management and administration wages	55,357	-	55,357	53,474	-	53,474
Rent, rates and utility costs	23,627	-	23,627	20,947	-	20,947
Cleaning	16,917	-	16,917	14,656	-	14,656
Depreciation	9,608	-	9,608	10,491	-	10,491
Maintenance and repairs	13,794	-	13,794	8,810	-	8,810
Insurance	4,058	-	4,058	3,649	-	3,649
Charitable donations & Grants	2,600	600	3,200	2,761	-	2,761
Other	2,424	-	2,424	2,313	-	2,313
	<u>128,385</u>	<u>600</u>	<u>128,985</u>	<u>117,103</u>	<u>-</u>	<u>117,103</u>

8. Charitable Donations and Grants Awarded

	Year ending 31 March 2025			Year ending 31 March 2024		
	Unrestricted Fund £	Restricted Funds £	Total Funds £	Unrestricted Fund £	Restricted Funds £	Total Funds £
Great Baddow Football Club	1,335	-	1,335	1,200	-	1,200
Great Baddow Cricket Club	1,065	-	1,065	1,361	-	1,361
Crib club	200	-	200	200	-	200
The David Randall Foundation	-	600	600	-	-	-
Charitable donations & Grants	<u>2,600</u>	<u>600</u>	<u>3,200</u>	<u>2,761</u>	<u>-</u>	<u>2,761</u>

9. Expenditure on Trading Activities

	Year ending 31 March 2025			Year ending 31 March 2024		
	Unrestricted Fund £	Restricted Funds £	Total Funds £	Unrestricted Fund £	Restricted Funds £	Total Funds £
Food, drink and consumable purchases	133,484	-	133,484	125,634	-	125,634
Bar and restaurant wages	99,122	-	99,122	89,504	-	89,504
Event & entertainment expenses	14,950	-	14,950	13,414	-	13,414
Cleaning	8,663	-	8,663	9,161	-	9,161
Equipment rental, renewal, maintenance and repairs	3,275	-	3,275	8,554	-	8,554
Bank and card processing charges	4,130	-	4,130	3,429	-	3,429
Till management system	1,019	-	1,019	2,661	-	2,661
Other	3,901	-	3,901	2,840	-	2,840
	<u>268,544</u>	<u>-</u>	<u>268,544</u>	<u>255,196</u>	<u>-</u>	<u>255,196</u>

10. Support & Governance Costs

	Year ending 31 March 2025			Year ending 31 March 2024		
	Support office costs £	Governance costs £	Total £	Support office costs £	Governance costs £	Total £
Finance wages	17,852	-	17,852	16,157	-	16,157
Accountancy, audit and examination fees	4,800	630	5,430	4,800	100	4,900
Legal and Professional Fees	3,022	-	3,022	6,113	-	6,113
Telephony and ICT	7,902	-	7,902	8,753	-	8,753
Bank charges	77	-	77	362	-	362
Other	2,011	-	2,011	1,402	-	1,402
	<u>35,664</u>	<u>630</u>	<u>36,294</u>	<u>37,587</u>	<u>100</u>	<u>37,687</u>

No expenditure has been incurred in raising funds, as such all Support and Governance costs are attributable to the organisations Charitable Activities.

11. Auditors and Examiner's Remuneration

	Year ending 31 March 2025			Year ending 31 March 2024		
	Unrestricted Fund £	Restricted Funds £	Total Funds £	Unrestricted Fund £	Restricted Funds £	Total Funds £
Independent examiner's fee	<u>630</u>	<u>-</u>	<u>630</u>	<u>600</u>	<u>-</u>	<u>600</u>

12. Trustees' remuneration and benefits

None of the trustees (or any persons connected with them) received any remuneration during the year (2024 nil). No Trustee expenses were reimbursed in the year (2024

GREAT BADDOW MILLENIUM CENTRE COMMUNITY TRUST (CIO 1200755)
NOTES TO THE ACCOUNTS
for the year ended 31 March 2025

	Year ending 31 March 2025	Year ending 31 March 2024
13. Staff costs		
Salaries	154,919	153,042
Social security costs	5,264	4,434
Pension costs	1,746	1,659
	<u>161,929</u>	<u>159,135</u>

The average monthly number of employees during the period was as follows:

	Year ending 31 March 2025	Year ending 31 March 2024
Charitable Activities	2	2
Trading Activities	8	8
Support and governance	1	1
	<u>11</u>	<u>11</u>

The average FTE during the period was as follows:

	Year ending 31 March 2025	Year ending 31 March 2024
Charitable Activities	2	2
Trading Activities	4	4
Support and governance	1	1
	<u>7</u>	<u>7</u>

Total costs (salary, benefits, social security costs and employers pension contributions) paid to key management personnel was £41,372 (2024 £40,692).

No employees had emoluments (emoluments include salaries and taxable benefits, but not employer pension costs) over £60,000.

14. Tangible fixed assets

	Year ending 31 March 2025 Group & Charity		Year ending 31 March 2024 Group & Charity	
	Furniture & Equipment	Building Works	Furniture & Equipment	Building Works
Cost				
At 1 April 2024	55,081	22,740	52,521	22,740
Additions	511	-	6,622	-
Disposals	(1,845)	-	(4,062)	-
At 31 March 2025	<u>53,747</u>	<u>22,740</u>	<u>55,081</u>	<u>22,740</u>
Depreciation and impairment				
At 1 April 2024	35,546	19,082	30,671	17,527
Depreciation charge for year	8,053	1,555	8,716	1,555
Depreciation on Disposals	(1,773)	-	(3,842)	-
At 31 March 2025	<u>41,826</u>	<u>20,637</u>	<u>35,546</u>	<u>19,082</u>
Net book Value				
At 31 March 2024	<u>19,535</u>	<u>3,658</u>	<u>21,850</u>	<u>5,213</u>
At 31 March 2025	<u>11,921</u>	<u>2,103</u>	<u>19,535</u>	<u>3,658</u>

All fixed assets are held by the CIO, Great Baddow Millenium Community Centre.

	The Group At Mar25 £	The Charity At Mar25 £	The Group At Mar24 £	The Charity At Mar24 £
15. Debtors: amounts falling due within one year				
Trade Debtors	1,079	1,079	1,462	1,335
Prepayments and accrued income	9,748	6,650	3,255	2,940
	<u>10,827</u>	<u>7,729</u>	<u>4,716</u>	<u>4,275</u>

GREAT BADDOW MILLENIUM CENTRE COMMUNITY TRUST (CIO 1200755)
NOTES TO THE ACCOUNTS
for the year ended 31 March 2025

16. Creditors: amounts falling due within one year	The Group At Mar25 £	The Charity At Mar25 £	The Group At Mar24 £	The Charity At Mar24 £
Trade Creditors	11,652	4,022	7,219	904
Social security and other taxes	11,771	11,206	12,274	2,488
Other Creditors	-	-	18,141	10,259
Deferred Income	18,442	11,346	-	-
Accruals	6,422	6,287	3,928	3,793
	48,287	32,861	41,562	17,444

17. Creditors: amounts falling due after one year	The Group At Mar25 £	The Charity At Mar25 £	The Group At Mar24 £	The Charity At Mar24 £
Roof Repairs	-	-	3,835	3,835

Great Baddow Parish Council extended a loan facility to the Great Baddow Millenium Community centre to cover roof repairs on the building.

18. Reconciliation of net income to net cash flow from operating activities	At Mar25 £	At Mar24 £
Net income for the reporting period	25,562	116,762
Adjustments for:		
Interest from investments	(94)	(613)
Depreciation charges	9,608	10,271
Fixed assets transfer from antecedent organisation	-	(27,063)
(Additions)/ Disposal of Furniture & Equipment assets	(438)	(6,402)
(Increase)/ decrease in stock	(221)	(7,776)
(Increase)/ decrease in debtors	(6,111)	(4,716)
Increase/ (decrease) in creditors	2,890	45,398
Net cash provided by (used in) operating activities	31,196	125,862

19. Subsidiary undertakings

Great Baddow CA Limited, a company registered in england 14503560, is a wholly owned subsidiary of the CIO.

Great Baddow CA Limited	Year ending 31 March 2025 £	Year ending 31 March 2024 £
Income from Trading Activities	358,593	327,776
Cost of raw materials and consumables	(135,921)	(128,673)
Gross Profit	222,672	199,103
Staff Costs	(99,122)	(89,604)
Other expenses	(99,501)	(102,919)
Donation to parent charity	(24,049)	(6,580)
Net Profit/ (Deficit)	-	-

20. Parent Charity

The Charitable Incorporated Organisation has not presented its own Income and Expenditure account or Statement of Financial Activities. The gross and net income of the parent charity alone are as follows:

	Year ending 31 March 2025 £	Year ending 31 March 2024 £
Gross income	190,840	198,522
Net income (expenditure) for the year	25,562	116,762

21. Pension Contributions

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pensions cost charge represents contributions payable by the charity to the fund and amounted to £1,746 in the year to Mar25 (£1,659 to Mar24). All of this was unrestricted, all contributions due were fully paid at the balance sheet date.

22. Related party disclosures

During the year to Mar25 payments of £4,286 were made to Cabana Soft Drinks (Essex) Ltd whose Managing Director, Henry Groenendyk, is Chair of the trustees (£6,514 to Mar24) .

23. Movement of Funds

	Opening balance	Income	Expenses	Transfers	Closing balance
GBCA charity of the year to Mar23	450	-	(122)	-	328
Charity of the year to Mar24	478	-	(478)	-	-
Charity of the year to Mar25	-	1,115	-	-	1,115
Total Restricted Funds	<u>928</u>	<u>1,115</u>	<u>(600)</u>	<u>-</u>	<u>1,443</u>

Description of funds

Great Baddown Community Association charity of the year to Mar23 - funds collected for The David Randal Foundation and Chelmsford Food Bank

Charity of the year to Mar24 - funds collected for The David Randall Foundation

Charity of the year to Mar25 - funds collected for Chelmsford Food Bank

24. Prior Year Movement of Funds

	Opening balance	Income	Expenses	Transfers	Closing balance
GBCA charity of the year to Mar23	-	450	-	-	450
Charity of the year to Mar24	-	478	-	-	478
Total Restricted Funds	<u>-</u>	<u>928</u>	<u>-</u>	<u>-</u>	<u>928</u>

Description of funds

Great Baddown Community Association charity of the year to Mar23 - funds collected for The David Randal Foundation and Chelmsford Food Bank

Charity of the year to Mar24 - funds collected for The David Randall Foundation