

# BALDOCK COMMUNITY ASSOCIATION

England & Wales · Charity number 279196

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1980-02-01

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Baldock Community Centre  
Simpson Drive  
Baldock  
Hertfordshire  
SG7 6DH

**Phone** 01462894109

**Email** [info@baldockcommunitycentre.org.uk](mailto:info@baldockcommunitycentre.org.uk)

**Website** [www.baldockcommunitycentre.org.uk](http://www.baldockcommunitycentre.org.uk)

## Activities

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**Objects:** A)TO PROMOTE THE BENEFIT OF THE INHABITANTS OF BALDOCK ITS NEIGHBOURING VILLAGES WITHIN THE AREA OF THE NORTH HERTS DISTRICT COUNCIL, WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.B)TO ESTABLISH A COMMUNITY CENTRE.

**Activities:** Running of a Community Facility for the benefit of the population of Baldock and the surrounding villages

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** SEE OBJECTS
- Hertfordshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-30	£107,747	£115,276	-	-
2024-04-30	£81,778	£105,486	-	-
2023-04-30	£66,507	£75,232	-	-
2022-04-30	£53,884	£62,025	-	-
2021-04-30	£61,712	£65,196	-	-

## Trustees

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Name	Role	Appointed
ELIZABETH EVERSDEN		
MICHAEL MUIR		

**BALDOCK COMMUNITY ASSOCIATION**

England & Wales - Charity number 279196

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# Accounts

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**BALDOCK COMMUNITY ASSOCIATION REPORT  
AND ACCOUNTS**

**FOR THE YEAR ENDED 30TH APRIL 2025**

**BALDOCK COMMUNITY ASSOCIATION**

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**BALDOCK COMMUNITY ASSOCIATION  
ANNUAL REPORT FOR THE YEAR ENDED 30TH APRIL 2025**

The council presents its report together with the accounts for the year ended 30th April 2025.  
The members of the council, also being the management committee, currently are as follows:

Chairman	Robert Hemmings
Treasurer	Paul Lockett
Secretary	Rhona Cameron
Trustees:	Elizabeth Eversden Michael Muir
Appointed North Herts Council Representatives:	Cllr Stewart Willoughby Cllr Emma Rowe Cllr Alistair Willoughby
:Centre Managers in Attendance	Elizabeth Eversden Tracey Chapman

Council members are elected or appointed at the Annual General Meeting. All members of the council are required to retire annually but are eligible to be appointed or co-opted again. The council has the power to appoint such committees as it thinks appropriate to further the objects of the association.

All members of the Association shall be equally capable of being elected and shall have equal rights to nominate persons for such election.

The charity is established by its constitution and is registered with the Charity Commission Number 279196. The charity's address is Simpson Drive, High Street, Baldock, Hertfordshire, SG7 6DH.

**Objects of the Charity, Principal Activities and Organisation of Our Work**

The charity is established to promote the benefit of the inhabitants of Baldock and its neighbouring villages within the area of the North Herts District Council without distinctions of sex, race, colour, nationality, political, religious or other opinions by associating with the local authorities, voluntary organisations and inhabitants 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 object of improving the conditions of life for the said inhabitants.

The charity is also to maintain and manage a Community Centre situated at Simpson Drive, Baldock or to co-operate with any local statutory authority in the maintenance and management of such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objectives.

**Review of Progress and Achievements**

Baldock Community Association continues to supply a valuable service within Baldock and surrounding villages as a focal point for the local community, clubs and associations.

Lettings and entrance fees income has recovered strongly over the year and was 23% higher than in the year ending 30th April 2024. This can be largely attributed to, the hard work of the staff and increased utilisation of the facilities as hire rates for rooms had not been changed in the year, to reflect inflation.

Overall expenditure, however, also increased disproportionately, largely due to due statutory wage increases, resulting in a further small loss in the year depleting available resources. Two members of staff therefore, voluntarily did not draw their net salary for several months, a matter which needs to be urgently addressed in the coming year.

**BALDOCK COMMUNITY ASSOCIATION  
ANNUAL REPORT FOR THE YEAR ENDED 30TH APRIL 2025**

The community centre is well used and maintains an enviable reputation within Baldock and the surrounding district. It is used by various organisations to host meetings and events.

Significant challenges remain to be addressed in the coming year, however, in particular, outstanding current liabilities, the renegotiation of the lease with the local authority, the future direction of the building use and broadened involvement with a more diverse and wider community.

**Reserves Policy**

The Reserves policy of the Association was reviewed and agreed in Committee in October 2014. The association must ensure that it has sufficient cash reserves to cover the random fluctuations in monthly income expenditures, any unplanned temporary closure of premises, any liability for staff redundancy costs, plus the costs of refurbishment of the interior of the premises and the replacement of fixtures and fittings over the next 10 years. The reserves currently stand at £5,154 and this amount is currently included within the General Fund. The policy will be reviewed on an ongoing basis

**Investment Policy**

The Association continues to believe that its current policy of investing its funds as available in a COIF - Charities Deposit Fund represents the best method of generating income from these funds while having ready access to the cash

**Risk Review**

The Management Committee has conducted its own risk review of the major risks to which the charity is exposed

**Finances**

The attached accounts show the current state of the finances which the council consider to be sound. The charity's bankers are Lloyds Bank plc, 103, Queensway, Stevenage, Hertfordshire, SG1 1EA

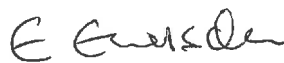
The independent examiner is Miss Sally J Wainwright ACMA, a director of Et Voila Accountancy Services Limited, Isis House, Wednesbury, West Midlands, WS10 0PB.

Approved by the Association on 25/02/2026 and signed on it's behalf by:

M Muir (Trustee)



E Eversden (Trustee)



R G Hemmings (Chair)



25 February 2026

**BALDOCK COMMUNITY ASSOCIATION  
INDEPENDENT EXAMINERS REPORT TO THE COUNCIL OF BALDOCK COMMUNITY  
ASSOCIATION FOR THE YEAR ENDED 30TH APRIL 2025**

I report on the accounts for the year ended 30th April 2025, which are set out on pages 4 to 9.

**Respective Responsibilities of the Council and Examiner**

The charity's council are responsible for the preparation of the accounts. The charity's council consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiners' Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the council concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Sally Wainwright

Relevant Professional Qualification: Associate of Chartered Institute of Management Accountants

Address: Et Voila Accountancy Services Limited, ISIS House, Smith Road, Wednesbury, West Midlands, WS10 0PB

Dated: 20th February 2026



**BALDOCK COMMUNITY ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR**  
**ENDED 30TH APRIL 2025**

**2025**

**2024**

	Notes	£	£
<b>Unrestricted Incoming Resources</b>			
Incoming resources from operating activities in adherence of the charity' s objects	2	98,846	73,746
Incoming resources from operating activities for generating funds			
<b>Restricted Funding Repairs and Maintenance</b>			
Other incoming resources	3	<u>8,901</u>	<u>7,935</u>
Interest received			97
		<u>107,747</u>	<u>81,778</u>
<b>Restricted Incoming Resources</b>			
<b>Total Incoming Resources</b>			
		<u>107,747</u>	<u>81,778</u>
<b>Resources Expended</b>			
Provision of community centre:			
Coffee bar		1,066	631
Surety Ltd		82	354
Bar Sales		6,421	3,348
Light and heat		31,642	36,897
General and water rates		1,391	1,214
Insurances		1,491	983
Wages and national insurance	4	48,754	37,204
Cleaning and laundry		10,219	10,684
Equipment hire		3,780	2,900
Bar Staff		1,845	2,197
Repairs and maintenance		2,036	1,500
Premises Cost		1,591	3,787
Licences		1,880	1,802
Depreciation		<u>471</u>	<u>589</u>
		<u>112,669</u>	<u>104,090</u>
<b>Management and administration:</b>			
Accountancy		420	420
Telephone and internet		1,914	1,182
Printing, postage and stationery		60	53
Professional fees			
Bank charges		<u>213</u>	<u>458</u>
		<u>2,607</u>	<u>2,113</u>
Payments made on behalf of bar association			
<b>Total Resources Expended</b>		<u>115,276</u>	<u>106,203</u>
<b>Net Incoming Resources Before</b>			
<b>Net Movement in Funds</b>		(7,529)	(24,425)
<b>Gross Transfers Between Funds</b>			
<b>Total Funds at 1st May 2024</b>		(18,093)	6,332
<b>Total Funds at 30th April 2025</b>		<u>(25,622)</u>	<u>(18,093)</u>

**BALDOCK COMMUNITY ASSOCIATION  
BALANCE SHEET AS AT 30TH APRIL, 2025**

		2025	2025	2024	2024
		£	£	£	£
	Notes				
<b>Fixed Assets</b>					
Improvements to premises	6		-		-
Equipment	6		1,886		2,357
			<u>1,886</u>		<u>2,357</u>
<b>Current Assets</b>					
Stock	7		-		
Debtors and prepayments					
Balances at bank:					
Current account		1,208		2,108	
Charity deposit account		2,034		2,034	
Bar Account		124		91	
Cash in hand		<u>310</u>		<u>7</u>	
		3,676		4,240	
<b>Current Liabilities</b>					
Trade creditors	8	24,337		23,565	
Social security costs		-		-	
Deferred Wages		6,439		717	
Sundry creditors and accruals		<u>408</u>		<u>408</u>	
		31,184		24,690	
<b>Net Current Liability/ Assets</b>			<u>(27,508)</u>		<u>(20,450)</u>
<b>Net Liability/ Assets</b>			<u>(25,622)</u>		<u>(18,093)</u>
<b>Unrestricted Funds</b>					
General Funds	9		<u>(25,622)</u>		<u>(18,093)</u>
<b>Restricted Funds</b>					
Restricted Grant Income	9				
<b>Total Funds</b>	10		<u>(25,622)</u>		<u>(18,093)</u>

Approved by the council on  
and signed on its behalf by:

Date:

Mr M Muir (Trustee)

*M Muir*

Paul Lockett (Treasurer)

*P Lockett*

Ms E Eversden (Trustee)

*E Eversden*

*25<sup>th</sup> Feb 2026*

**BALDOCK COMMUNITY ASSOCIATION**  
**NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2025**

**1. Accounting Policies General**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Statement of Recommended Practice Accounting and Reporting by Charities issued in 2005.

**Incoming Resources**

These are reported gross in the Statement of Financial Activities.

**Depreciation**

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets over their expected useful lives on the following bases:

Improvements to premises	Over 10 years
Equipment	20% reducing balance

**Stocks**

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

**Accruals Basis**

The accounts have been prepared on the accruals basis and liabilities are recognised as soon there is a legal or constructive obligation committing the charity to the expenditure

**Baldock Community Association Bar Committee**

The Baldock Community Association Bar Committee produces accounts which are prepared independently

**2. Incoming Resources from Activities in Furtherance of the Charity's Objects**

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Letting and entrance fees	84,731		84,731	68,644
Fundraising	2,607		2,607	1,356
Donations	4,600		4,600	
Craft Fair and Raffle	1,035		1,035	761
Coffee bar	3,573		3,573	2,945
Photocopier and other income	2,300		2,300	40
Grants				
	<hr/>		<hr/>	<hr/>
	98,846		98,846	73,746

**3. Other Incoming Resources**

	Unrestricted	2025 Total	2024 Total
	£	£	£
Contributions received from bar profits	8,901	8,901	7,935

**BALDOCK COMMUNITY ASSOCIATION**  
**NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2025**

**4. Staff Costs and Numbers**

Staff costs were as follows:

	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Gross wages and salaries	50,599	39,401
Employer's national insurance costs		
<b>Total Staff Costs</b>	<b>50,599</b>	<b>39,401</b>

The average numbers of contracted employees in the year was 5, (3 equivalent heads (2024 - 3)) and were all employed in activities in furtherance of the charity's objects.

No members of the management committee were reimbursed any expenses during the year.

**5. Net Incoming Resources For The Year** This is stated after charging:

	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Independent Examiner's fee		
for reporting on the accounts	<b>420</b>	<b>420</b>

**6. Tangible Fixed Assets**

	<b>Improvements to premises</b>		<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>		<b>£</b>
<b>Cost</b>				
At 1st May 2024	51,147		33,763	84,910
Additions			-	-
At 30th April 2025	51,147		33,763	84,910
<b>Depreciation</b>				
At 1st May 2024	51,147		31,406	82,553
Charge for the year At 30th April 2025			471	471
<b>Net Book Value</b>	51,147		31,877	83,024
<b>At 30th April 2025</b>			<b>1,886</b>	<b>1,886</b>
<b>At 30th April 2024</b>			<b>2,357</b>	<b>2,357</b>

All fixed assets are used in the direct furtherance of the charity's objects.

**BALDOCK COMMUNITY ASSOCIATION**  
**NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2025**

<b>7. Stock</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Goods for resale	<u>          </u>	<u>          </u>
	-	-

<b>8. Creditors falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade	24,337	23,565
Staff	6,439	717
	<u>30,776</u>	<u>24,282</u>

**9. Analysis of Net Assets Between Funds**

	<b>Restricted Funds</b>	<b>General Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets		1,886	1,886
Current Assets		3,676	3,676
Current Liabilities		<u>(31,184)</u>	<u>(31,184)</u>
<b>Net Assets At 30th April 2025</b>	<u>          </u>	<u>(25,622)</u>	<u>(25,622)</u>
	-		

**10. Movement in Funds**

	<b>At 1st May 2024</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>At 30th April 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted Funds				
General Fund	<u>(18,093)</u>	<u>107,747</u>	(115,276)	<u>(25,622)</u>
Total Unrestricted Funds	<u>(18,093)</u>	<u>107,747</u>	(115,276)	<u>(25,622)</u>
Restricted Funds				-
Repairs	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Restricted Funds				-
<b>Total Funds</b>	<u><b>(18,093)</b></u>	<u><b>107,747</b></u>	<u><b>(115,276)</b></u>	<u><b>(25,622)</b></u>

**BALDOCK COMMUNITY ASSOCIATION**

England & Wales - Charity number 279196

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# Accounts

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**BALDOCK COMMUNITY ASSOCIATION - 279196,  
REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 30TH APRIL 2024**

**BALDOCK COMMUNITY ASSOCIATION  
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**BALDOCK COMMUNITY ASSOCIATION  
ANNUAL REPORT FOR THE YEAR ENDED 30TH APRIL 2024**

The council presents its report together with the accounts for the year ended 30th April 2024.

The members of the council, also being the management committee, during the year were as follows:

Chairman	Michael Muir
Treasurer	Elizabeth Eversden
Secretary	Michael Muir
	Michael Muir
:Centre Managers in Attendance	Elizabeth Eversden Tracey Chapman

Council members are elected or appointed at the Annual General Meeting. All members of the council are required to retire annually but are eligible to be appointed or co-opted again. The council has the power to appoint such committees as it thinks appropriate to further the objects of the association.

All members of the Association shall be equally capable of being elected and shall have equal rights to nominate persons for such election.

The charity is established by its constitution and is registered with the Charity Commission Number 279196. The charity's address is Simpson Drive, High Street, Baldock, Hertfordshire, SG7 6DH.

**Objects of the Charity, Principal Activities and Organisation of Our Work**

The charity is established to promote the benefit of the inhabitants of Baldock and its neighbouring villages within the area of the North Herts District Council without distinctions of sex, race, colour, nationality, political, religious or other opinions by associating with the local authorities, voluntary organisations and inhabitants 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 object of improving the conditions of life for the said inhabitants. The charity is also to maintain and manage a Community Centre situated at Simpson Drive, Baldock or to co-operate with any local statutory authority in the maintenance and management of such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objectives.

**Review of Progress and Achievements**

Baldock Community Association continues to supply a valuable service within Baldock and the surrounding villages as a focal point for the local community, clubs and associations. The overall use of the building and its facilities continues to inch back towards the pre COVID levels, but new users and groups are still required to take the place of those who have not returned

**BALDOCK COMMUNITY ASSOCIATION  
ANNUAL REPORT FOR THE YEAR ENDED 30TH APRIL 2024**

The council presents its report together with the accounts for the year ended 30th April 2024.

The members of the council, also being the management committee, during the year were as follows:

During the year the Community Centre and its facilities have seen a gradual increase in the use of the centre and has maintained its enviable reputation within Baldock and the surrounding district. Our regular hirers have continued to grow and return back to Pre COVID levels, we continue to encourage new regular users as well as one off events. Significant challenges remain to be faced, the renegotiation of the buildings lease with the local authority and the future direction of both the building and wider Association

**Reserves Policy**

The Reserves policy of the Association was reviewed and agreed in Committee in October 2014. The association must ensure that it has sufficient cash reserves to cover the random fluctuations in monthly income expenditures, any unplanned temporary closure of premises, any liability for staff redundancy costs, plus the costs of refurbishment of the interior of the premises and the replacement of fixtures and fittings over the next 10 years. The reserves currently stand at £6,189 and this amount is currently included within the General Fund. This represents four months average expenditure. The policy will be reviewed on an ongoing basis

**Investment Policy**

The Association continues to believe that its currently policy of investing its funds as available in a COIF - Charities Deposit Fund represents the best method of generating income from these funds while having ready access to the cash

**Risk Review**

The Management Committee has conducted its own risk review of the major risks to which the charity is exposed

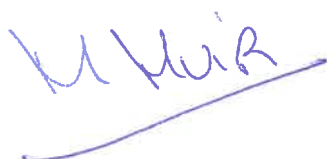
**Finances**

The attached accounts show the current state of the finances which the council consider to be sound. The charity's bankers are Lloyds TSB Bank plc, 1 Bancroft, Hitchin, Hertfordshire

The independent examiner is Miss Sally J Wainwright ACMA, a director of Et Voila Accountancy Services Limited, Isis House, Wednesbury, West Midlands, WS10 0PB.

Approved by the Association on 18/08/2025 and signed on it's behalf by:

M Muir (Secretary)



**BALDOCK COMMUNITY ASSOCIATION  
INDEPENDENT EXAMINERS REPORT TO THE COUNCIL OF BALDOCK COMMUNITY ASSOCIATION  
FOR THE YEAR ENDED 30TH APRIL 2024**

I report on the accounts for the year ended 30th April 2024, which are set out on pages 4 to 9.

**Respective Responsibilities of the Council and Examiner**

The charity's council are responsible for the preparation of the accounts. The charity's council consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiners' Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the council concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Sally Wainwright

Relevant Professional Qualification: Associate of Chartered Institute of Management Accountants

Address: Et Voila Accountancy Services Limited, ISIS House, Smith Road, Wednesbury, West Midlands, WS10 0PB

Dated: 21st March 2025



**BALDOCK COMMUNITY ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED**  
**30TH APRIL 2024**

**2024**

**2023**

	Notes	£	£
<b>Unrestricted Incoming Resources</b>			
Incoming resources from operating activities in adherence of the charity' s objects	2    2	73,746	61,553
Incoming resources from operating activities for generating funds			0
Restricted Funding Repairs and Maintenance		0	0
Other incoming resources	3    3	7,935	4,914
Interest received		97	40
		<u>81,778</u>	<u>66,507</u>
<b>Restricted Incoming Resources</b>			
<b>Total Incoming Resources</b>		<u>81,778</u>	<u>66,507</u>
<b>Resources Expended</b>			
Provision of community centre:			
Coffee bar		631	607
Surety Ltd		354	254
Bar Sales		3,348	3,696
Light and heat		36,897	8,888
General and water rates		1,214	863
Insurances		983	907
Wages and national insurance	4    4	36,487	26,935
Cleaning and laundry		10,684	20,872
Equipment hire		2,900	2,771
Bar Staff		2,197	920
Repairs and maintenance		1,500	1,320
Premises Cost		3,787	1,865
Licences		1,802	1,968
Depreciation		589	736
		<u>103,373</u>	<u>72,602</u>
<b>Management and administration:</b>			
Accountancy		420	420
Telephone and internet		1,182	1,552
Printing, postage and stationery		53	222
Professional fees			
Bank charges		458	436
		<u>2,113</u>	<u>2,630</u>
Payments made on behalf of bar association			
<b>Total Resources Expended</b>		<u>105,486</u>	<u>75,232</u>
<b>Net Incoming Resources Before</b>			
<b>Net Movement in Funds</b>	5	(23,708)	(8,725)

**Gross Transfers Between Funds**

**Total Funds at 1st May 2023**

6,332

15,057

**Total Funds at 30th April 2024**

(17,376)

6,332

**BALDOCK COMMUNITY ASSOCIATION  
BALANCE SHEET AS AT 30TH APRIL, 2024**

		2024	2024	2023	2023
		£	£	£	£
	<b>Notes</b>				
<b>Fixed Assets</b>					
Improvements to premises	<b>6</b>		-		-
Equipment	<b>6</b>		2,357		2,946
			<u>2,357</u>		<u>2,946</u>
<b>Current Assets</b>					
Stock	<b>7</b>	-			
Debtors and prepayments					
Balances at bank:					
Current account		2,108		1,315	
Charity deposit account		2,034		1,931	
Bar Account		91		535	
Cash in hand		<u>7</u>		<u>13</u>	
		4,240		3,794	
<b>Current Liabilities</b>					
Trade creditors	<b>8</b>	23,565		-	
Social security costs		-		-	
Sundry creditors and accruals		<u>408</u>		<u>408</u>	
		23,973		408	
<b>Net Current Liability/ Assets</b>			<u>(19,733)</u>		<u>3,386</u>
<b>Net Liability/ Assets</b>			<u>(17,376)</u>		<u>6,332</u>
<b>Unrestricted Funds</b>	<b>9</b>		<u>(17,376)</u>		<u>6,332</u>
General Funds					
<b>Restricted Funds</b>	<b>9</b>				
Restricted Grant Income					
<b>Total Funds</b>	<b>10</b>		<u>(17,376)</u>		<u>6,332</u>

Approved by the council on  
signed on its behalf by:

and Date:

Mr M Muir (Chairman)

Mrs E Eversden (Treasurer)

*M Muir*

*E Eversden*

## BALDOCK COMMUNITY ASSOCIATION

### NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2024

#### 1. Accounting Policies General

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Statement of Recommended Practice Accounting and Reporting by Charities issued in 2005.

#### Incoming Resources

These are reported gross in the Statement of Financial Activities.

#### Depreciation

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets over their expected useful lives on the following bases:

Improvements to premises	Over 10 years
Equipment	20% reducing balance

#### Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

#### Accruals Basis

The accounts have been prepared on the accruals basis and liabilities are recognised as soon there is a legal or constructive obligation committing the charity to the expenditure

#### Baldock Community Association Bar Committee

The Baldock Community Association Bar Committee produces accounts which are prepared independently

#### 2. Incoming Resources from Activities in Furtherance of the Charity's Objects

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Letting and entrance fees	68,644		68,644	57,090
Fundraising	1,356		1,356	1,058
Donations				245
Craft Fair and Raffle	761		761	715
Coffee bar	2,945		2,945	2,445
Photocopier and other income	40		40	
Grants				
	<hr/>		<hr/>	<hr/>
	73,746		73,746	61,553

#### 3. Other Incoming Resources

	Unrestricted	2024 Total	2023 Total
	£	£	£
Contributions received from bar profits	7,935	7,935	4,914

**BALDOCK COMMUNITY ASSOCIATION**  
**NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2024**

<b>4. Staff Costs and Numbers</b>	<b>2024</b>	<b>2023</b>
Staff costs were as follows:	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Gross wages and salaries	38,684	26,935
Employer's national insurance costs		
<b>Total Staff Costs</b>	<u>38,684</u>	<u>26,935</u>

The average numbers of employees in the year was 3 (2023 - 3) and were all employed in activities in furtherance of the charity's objects.

No members of the management committee were reimbursed any expenses during the year.

**5. Net Incoming Resources For The Year** This is stated after charging

	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Independent Examiner's fee for reporting on the accounts	<u>420</u>	<u>420</u>

**6. Tangible Fixed Assets**

	<b>Improvements to premises</b>		<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>		<b>£</b>
<b>Cost</b>				
At 1st May 2023	51,147		33,763	84,910
Additions			-	-
At 30th April 2024	<u>51,147</u>		<u>33,763</u>	<u>84,910</u>
<b>Depreciation</b>				
At 1st May 2023	51,147		30,817	81,964
Charge for the year At 30th April 2024			589	589
<b>Net Book Value</b>	<u>51,147</u>		<u>31,406</u>	<u>82,553</u>
<b>At 30th April 2024</b>			<u>2,357</u>	<u>2,357</u>
<b>At 30th April 2023</b>			<u>2,946</u>	<u>2,946</u>

All fixed assets are used in the direct furtherance of the charity's objects.

**BALDOCK COMMUNITY ASSOCIATION**  
**NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2024**

<b>7. Stock</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Goods for resale	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>
	-	-

<b>8. Creditors falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade Creditors	23,565	-
	<u>23,565</u>	<u>          </u>

In 2023, there was some trade creditors/ expenses that were not known at that point in time. These were for utilities and both expense and liability have been accounted in this years accounts

**9. Analysis of Net Assets Between Funds**

	<b>Restricted Funds</b>	<b>General Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets		2,357	2,357
Current Assets		4,240	4,240
Current Liabilities		(23,973)	(23,973)
<b>Net Assets At 30th April 2024</b>	<u>          </u>	<u>-17,376</u>	<u>-17,376</u>
	-		

**10. Movement in Funds**

	<b>At 1st May 2023</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>At 30th April 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted Funds				
General Fund	<u>6,332</u>	<u>81,778</u>	(105,486)	<u>-17,376</u>
Total Unrestricted Funds	<u>6,332</u>	<u>81,778</u>	(105,486)	<u>-17,376</u>
Restricted Funds				-
Repairs	-	-	-	-
Total Restricted Funds				
<b>Total Funds</b>	<b><u>6,332</u></b>	<b><u>81,778</u></b>	<b><u>(105,486)</u></b>	<b><u>-17,376</u></b>

**BALDOCK COMMUNITY ASSOCIATION**

England & Wales - Charity number 279196

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# Accounts

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**BALDOCK COMMUNITY ASSOCIATION REPORT  
AND ACCOUNTS**

**FOR THE YEAR ENDED 30TH APRIL 2023**

**BALDOCK COMMUNITY ASSOCIATION**

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**BALDOCK COMMUNITY ASSOCIATION  
ANNUAL REPORT FOR THE YEAR ENDED 30TH APRIL 2023**

The council presents its report together with the accounts for the year ended 30th April 2023.

The members of the council, also being the management committee, during the year were as follows:

Chairman	Julian Chapam	
Treasurer	Julian Chapman	Acting
Secretary	Julian Chapman	Acting
NHDC Rep	Michael Muir	
Co Opted Member	Ruth Eversden	
:Centre Managers in Attendance	Elizabeth Eversden Tracey Chapman	

Council members are elected or appointed at the Annual General Meeting. All members of the council are required to retire annually but are eligible to be appointed or co-opted again. The council has the power to appoint such committees as it thinks appropriate to further the objects of the association.

All members of the Association shall be equally capable of being elected and shall have equal rights to nominate persons for such election.

The charity is established by its constitution and is registered with the Charity Commission Number 279196.

The charity's address is Simpson Drive, High Street, Baldock, Hertfordshire, SG7 6DH.

**Objects of the Charity, Principal Activities and Organisation of Our Work**

The charity is established to promote the benefit of the inhabitants of Baldock and its neighbouring villages within the area of the North Herts District Council without distinctions of sex, race, colour, nationality, political, religious or other opinions by associating with the local authorities, voluntary organisations and inhabitants 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 object of improving the conditions of life for the said inhabitants. The charity is also to maintain and manage a Community Centre situated at Simpson Drive, Baldock or to co-operate with any local statutory authority in the maintenance and management of such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objectives.

**Review of Progress and Achievements**

The impact of the COVID19 Pandemic and current economic pressures continue to impact on the Centres activities. While a number of pre COVID have resumed, individual attendance has reduced. Unfortunately our one off bookings have not seen any great pickup further reducing the Centres income. We have started to work with other organisations in the Town to bring larger but irregular events to the Centre, these while improving footfall are only supplying an ad hoc cash injection. The Association continues to look for additional revenue and cost reduction wherever possible

**BALDOCK COMMUNITY ASSOCIATION  
ANNUAL REPORT FOR THE YEAR ENDED 30TH APRIL 2023**

Baldock Community Association and Centre remains a vital part of the towns community and while the use of the facilities is not what it was preCOVID19 it still provides a valuable space for the town and its surrounds. During summer 2023 the Centre was placed on standby by the Local Authority as a possible evacuation centre during a large fire in the town, this is a lesser known function of the Centre and a facility that has only been called upon twice in the Associations history. We continue to provide a meeting and event space for organisations and private residents of the town

**Reserves Policy**

The Reserves policy of the Association was reviewed and agreed in Committee in October 2014. The association must ensure that it has sufficient cash reserves to cover the random fluctuations in monthly income expenditures, any unplanned temporary closure of premises, any liability for staff redundancy costs, plus the costs of refurbishment of the interior of the premises and the replacement of fixtures and fittings over the next 10 years. The reserves currently stand at £6,332 and this amount is currently included within the General Fund. This represents four months average expenditure. The policy will be reviewed on an ongoing basis

**Investment Policy**

The Association continues to believe that its currently policy of investing its funds as available in a COIF - Charities Deposit Fund represents the best method of generating income from these funds while having ready access to the cash

**Risk Review**

The Management Committee has conducted its own risk review of the major risks to which the charity is exposed

**Finances**

The attached accounts show the current state of the finances which the council consider to be sound. The charity's bankers are Lloyds TSB Bank plc, 1 Bancroft, Hitchin, Hertfordshire

The independent examiner is Miss Sally J Wainwright ACMA, a director of Et Voila Accountancy Services Limited, Isis House, Wednesbury, West Midlands, WS10 0PB.

Approved by the Association on 28/02/2024 and signed on it's behalf by:



Julian Chapman (Acting Secretary)

**BALDOCK COMMUNITY ASSOCIATION  
INDEPENDENT EXAMINERS REPORT TO THE COUNCIL OF BALDOCK COMMUNITY  
ASSOCIATION FOR THE YEAR ENDED 30TH APRIL 2023**

I report on the accounts for the year ended 30th April 2023, which are set out on pages 4 to 9.

**Respective Responsibilities of the Council and Examiner**

The charity's council are responsible for the preparation of the accounts. The charity's council consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiners' Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the council concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Sally Wainwright

Relevant Professional Qualification: Associate of Chartered Institute of Management Accountants

Address: Et Voila Accountancy Services Limited, ISIS House, Smith Road, Wednesbury, West Midlands, WS10 0PB

Dated: 18th February 2024



**BALDOCK COMMUNITY ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR**  
**ENDED 30TH APRIL 2023**

**2023**

**2022**

	Notes	£	£
<b>Unrestricted Incoming Resources</b>			
Incoming resources from operating activities in adherence of the charity' s objects	2	61,553	51,705
Incoming resources from operating activities for generating funds		0	0
Restricted Funding Repairs and Maintenance		0	
Other incoming resources	3	4,914	2,175
Interest received		40	4
		<u>66,507</u>	<u>53,884</u>
<b>Restricted Incoming Resources</b>			
<b>Total Incoming Resources</b>		<u>66,507</u>	<u>53,884</u>
<b>Resources Expended</b>			
Provision of community centre:			
Coffee bar		607	146
Surety Ltd		254	225
Bar Sales		3,696	2,031
Light and heat		8,888	8,681
General and water rates		863	411
Insurances		907	813
Wages and national insurance	4	26,935	23,514
Cleaning and laundry		20,872	14,123
Equipment hire		2,771	4,295
Bar Staff		920	1,059
Repairs and maintenance		1,320	2,742
Premises Cost		1,865	
Licences		1,968	662
Depreciation		736	921
		<u>72,602</u>	<u>59,623</u>
<b>Management and administration:</b>			
Accountancy		420	408
Telephone and internet		1,552	1,476
Printing, postage and stationery		222	140
Professional fees			
Bank charges		436	378
		<u>2,630</u>	<u>2,402</u>
Payments made on behalf of bar association			
<b>Total Resources Expended</b>		<u>75,232</u>	<u>62,025</u>
<b>Net Incoming Resources Before</b>			
<b>Net Movement in Funds</b>		(8,725)	(8,141)
<b>Gross Transfers Between Funds</b>			
<b>Total Funds at 1st May 2022</b>		15,057	23,198
<b>Total Funds at 30th April 2023</b>		<u>6,332</u>	<u>15,057</u>

**BALDOCK COMMUNITY ASSOCIATION  
BALANCE SHEET AS AT 30TH APRIL, 2023**

		2023	2023	2022	2022
		£	£	£	£
	Notes				
<b>Fixed Assets</b>					
Improvements to premises	6		-		-
Equipment	6		2,946		3,682
			<u>2,946</u>		<u>3,682</u>
<b>Current Assets</b>					
Stock	7	-			
Debtors and prepayments	8	-			
Balances at bank:					
Current account		1,315		2,107	
Charity deposit account		1,931		8,890	
Bar Account		535		736	
Cash in hand		<u>13</u>		<u>50</u>	
		3,794		11,783	
<b>Current Liabilities</b>					
Trade creditors		-		-	
Social security costs		-		-	
Sundry creditors and accruals		<u>408</u>		<u>408</u>	
		408		408	
<b>Net Current Assets</b>			<u>3,386</u>		<u>11,375</u>
<b>Net Assets</b>			<u>6,332</u>		<u>15,057</u>
<b>Unrestricted Funds</b>					
General Funds	9		<u>6,332</u>		<u>15,057</u>
<b>Restricted Funds</b>					
Restricted Grant Income	9				
<b>Total Funds</b>	10		<u>6,332</u>		<u>15,057</u>

Approved by the council on  
and signed on its behalf by:

Date: 28th February 2024



Mrs E Eversden



Mr Julian Chapman

## BALDOCK COMMUNITY ASSOCIATION

### NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023

#### 1. Accounting Policies General

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Statement of Recommended Practice Accounting and Reporting by Charities issued in 2005.

#### Incoming Resources

These are reported gross in the Statement of Financial Activities.

#### Depreciation

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets over their expected useful lives on the following bases:

Improvements to premises	Over 10 years
Equipment	20% reducing balance

#### Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

#### Accruals Basis

The accounts have been prepared on the accruals basis and liabilities are recognised as soon there is a legal or constructive obligation committing the charity to the expenditure

#### Baldock Community Association Bar Committee

The Baldock Community Association Bar Committee produces accounts which are prepared independently

#### 2. Incoming Resources from Activities in Furtherance of the Charity's Objects

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Letting and entrance fees	57,090		57,090	49,625
Fundraising	1,058		1,058	
Donations	245		245	
Craft Fair and Raffle	715		715	
Coffee bar	2,445		2,445	1,562
Photocopier and other income				
Grants				(310)
	<hr/>		<hr/>	<hr/>
	61,553		61,553	50,877

#### 3. Other Incoming Resources

	Unrestricted	2023 Total	2022 Total
	£	£	£
Contributions received from bar profits	4,914	4,914	2,175

**BALDOCK COMMUNITY ASSOCIATION**  
**NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023**

**4. Staff Costs and Numbers**

Staff costs were as follows:

	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Gross wages and salaries	26,935	23,514
Employer's national insurance costs		
<b>Total Staff Costs</b>	<b>26,935</b>	<b>23,514</b>

The average numbers of employees in the year was 3 (2022 - 3) and were all employed in activities in furtherance of the charity's objects.

No members of the management committee were reimbursed any expenses during the year.

**5. Net Incoming Resources For The Year** This is stated after charging:

	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Independent Examiner's fee for reporting on the accounts	<b>420</b>	<b>408</b>

**6. Tangible Fixed Assets**

	<b>Improvements to premises</b>		<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1st May 2022	51,147		33,763	84,910
Additions			-	-
At 30th April 2023	51,147		33,763	84,910
<b>Depreciation</b>				
At 1st May 2022	51,147		30,081	81,228
			736	736
Charge for the year At 30th April 2023				
<b>Net Book Value</b>	51,147		30,817	81,964
<b>At 30th April 2023</b>			2,946	2,946
<b>At 30th April 2022</b>			3,682	3,682

All fixed assets are used in the direct furtherance of the charity's objects.

**BALDOCK COMMUNITY ASSOCIATION**  
**NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2023**

<b>7. Stock</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Goods for resale	<u>          </u>	<u>          </u>
	-	-

<b>8. Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Debtors		
Prepayments		
Other debtors	<u>          </u>	<u>          </u>
	-	-
	<u>          </u>	<u>          </u>

**9. Analysis of Net Assets Between Funds**

	Restricted Funds	General Funds		Total Funds
	£	£	£	£
Tangible Fixed Assets			2,946	2,946
Current Assets			3,794	3,794
Current Liabilities			<u>(408)</u>	<u>(408)</u>
<b>Net Assets At 30th April 2023</b>	<u>          </u>		<u>6,332</u>	<u>6,332</u>
	-			

**10. Movement in Funds**

	At 1st May 2022	Incoming Resources	Outgoing Resources	At 30th April 2023
	£	£	£	£
Unrestricted Funds				
General Fund	<u>15,057</u>	<u>66,507</u>	(75,232)	<u>6,332</u>
Total				
Unrestricted Funds	<u>15,057</u>	<u>66,507</u>	(75,232)	<u>6,332</u>
Restricted Funds				-
Repairs	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Restricted Funds				
<b>Total Funds</b>	<u>15,057</u>	<u>66,507</u>	<u>(75,232)</u>	<u>6,332</u>

**BALDOCK COMMUNITY ASSOCIATION**

England & Wales - Charity number 279196

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# Accounts

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**BALDOCK COMMUNITY ASSOCIATION REPORT  
AND ACCOUNTS**

**FOR THE YEAR ENDED 30TH APRIL 2022**

**BALDOCK COMMUNITY ASSOCIATION**

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**BALDOCK COMMUNITY ASSOCIATION  
ANNUAL REPORT FOR THE YEAR ENDED 30TH APRIL 2022**

The council presents its report together with the accounts for the year ended 30th April 2022.

The members of the council, also being the management committee, during the year were as follows:

Chairman	Julian Chapman	
Treasurer	Julian Chapman	Acting
Secretary	Julian Chapman	Acting
NHDC Rep	Michael Muir	
Co Opted Members	Ruth Eversden	
:Centre Managers in Attendance	Elizabeth Eversden Tracey Chapman	

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**Review of Progress and Achievements**

The effects of the COVID19 Pandemic continue to severely impact on the Baldock Community Association, with a number of regular users not returning or dramatically reducing their usage. This coupled with the current financial climate has seen a major downturn in the Centres finances with our traditional "money making" private party bookings not taking place. The Association continues to look at alternative methods of income generation and cost reduction wherever possible.

**BALDOCK COMMUNITY ASSOCIATION  
ANNUAL REPORT FOR THE YEAR ENDED 30TH APRIL 2022**

The Community Centre remains a well used and maintains an enviable reputation within Baldock and the surrounding district. It is used by various organisations, private residents and such like to host meetings and events. We are proud to boast that we have held events for a 1 year old and a 100 year old on the same day!

**Reserves Policy**

The Reserves policy of the Association was reviewed and agreed in Committee in October 2014. The association must ensure that it has sufficient cash reserves to cover the random fluctuations in monthly income expenditures, any unplanned temporary closure of premises, any liability for staff redundancy costs, plus the costs of refurbishment of the interior of the premises and the replacement of fixtures and fittings over the next 10 years. The reserves currently stand at £15,057 and this amount is currently included within the General Fund. This represents four months average expenditure. The policy will be reviewed on an ongoing basis

**Investment Policy**

The Association continues to believe that its current policy of investing its funds as available in a COIF - Charities Deposit Fund represents the best method of generating income from these funds while having ready access to the cash

**Risk Review**

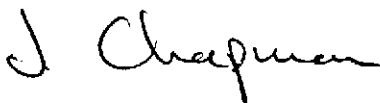
The Management Committee has conducted its own risk review of the major risks to which the charity is exposed

**Finances**

The attached accounts show the current state of the finances which the council consider to be sound. The charity's bankers are Lloyds TSB Bank plc, 1 Bancroft, Hitchin, Hertfordshire

The independent examiner is Miss Sally J Wainwright ACMA, a director of Et Voila Accountancy Services Limited, Isis House, Wednesbury, West Midlands, WS10 0PB.

Approved by the Association on 25/02/23 and signed on it's behalf by:



Julian Chapman (Acting Secretary)

**BALDOCK COMMUNITY ASSOCIATION  
INDEPENDENT EXAMINERS REPORT TO THE COUNCIL OF BALDOCK COMMUNITY  
ASSOCIATION FOR THE YEAR ENDED 30TH APRIL 2022**

I report on the accounts for the year ended 30th April 2022, which are set out on pages 4 to 9.

**Respective Responsibilities of the Council and Examiner**

The charity's council are responsible for the preparation of the accounts. The charity's council consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiners' Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the council concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Sally Wainwright

Relevant Professional Qualification: Associate of Chartered Institute of Management Accountants

Address: Et Voila Accountancy Services Limited, ISIS House, Smith Road, Wednesbury, West Midlands, WS10 0PB

Dated: 2nd February 2023



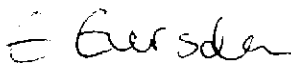


**BALDOCK COMMUNITY ASSOCIATION  
BALANCE SHEET AS AT 30TH APRIL, 2022**

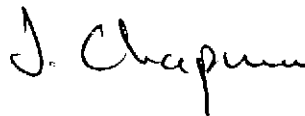
		2022	2022	2021	2021
		£	£	£	£
	<b>Notes</b>				
<b>Fixed Assets</b>					
Improvements to premises	6 6		-		-
Equipment	6		3,682		4,603
			<u>3,682</u>		<u>4,603</u>
<b>Current Assets</b>					
Stock	7	-			
Debtors and prepayments	8	-			
Balances at bank:					
Current account		2,107		10,121	
Charity deposit account		8,890		8,823	
Bar Account		736		51	
Cash in hand		<u>50</u>		<u>8</u>	
		11,783		19,003	
<b>Current Liabilities</b>					
Trade creditors		-		-	
Social security costs		-		-	
Sundry creditors and accruals		<u>408</u>		<u>408</u>	
		408		408	
<b>Net Current Assets</b>			<u>11,375</u>		<u>18,595</u>
<b>Net Assets</b>			<u>15,057</u>		<u>23,198</u>
<b>Unrestricted Funds</b>	9		<u>15,057</u>		<u>23,198</u>
General Funds	9				
<b>Restricted Funds</b>	9				
Restricted Grant Income					
<b>Total Funds</b>	10		<u>15,057</u>		<u>23,198</u>

Approved by the council on  
and signed on its behalf by:

Date: 25th February 2023



Mrs E Eversden



Mr J Chapman

## BALDOCK COMMUNITY ASSOCIATION

### NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2022

#### 1. Accounting Policies General

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Statement of Recommended Practice Accounting and Reporting by Charities issued in 2005.

##### Incoming Resources

These are reported gross in the Statement of Financial Activities.

##### Depreciation

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets over their expected useful lives on the following bases:

Improvements to premises	Over 10 years
Equipment	20% reducing balance

##### Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

##### Accruals Basis

The accounts have been prepared on the accruals basis and liabilities are recognised as soon there is a legal or constructive obligation committing the charity to the expenditure

#### Baldock Community Association Bar Committee

The Baldock Community Association Bar Committee produces accounts which are prepared independently

#### 2. Incoming Resources from Activities in Furtherance of the Charity's Objects

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Letting and entrance fees	49,625		49,625	15,327
Fundraising	464			
Donations	200			
Lunch Club	164			
Coffee bar	1,562		1,562	23
Photocopier and other income				21
Grants	(310)		(310)	46,341
	51,705		50,877	61,712

#### 3. Other Incoming Resources

	Unrestricted	2022 Total	2021 Total
	£	£	£
Contributions received from bar profits	2,175	2,175	7,080

**BALDOCK COMMUNITY ASSOCIATION**  
**NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2021**

**4. Staff Costs and Numbers**

Staff costs were as follows:

	<b>2022</b>	<b>2021</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Gross wages and salaries	23,514	7,444
Employer's national insurance costs		
<b>Total Staff Costs</b>	<u>23,514</u>	<u>7,444</u>

The average numbers of employees in the year was 7 (2021 - 7) and were all employed in activities in furtherance of the charity's objects.

No members of the management committee were reimbursed any expenses during the year. Some of the wages during this year were paid for by the Government Job Retention Scheme

**5. Net Incoming Resources For The Year** This is stated after charging:

	<b>2022</b>	<b>2021</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Independent Examiner's fee for reporting on the accounts	<u>408</u>	<u>408</u>

**6. Tangible Fixed Assets**

	<b>Improvements to premises</b>		<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>		<b>£</b>
<b>Cost</b>				
At 1st May 2021	51,147		33,763	84,910
Additions			-	-
At 30th April 2022	<u>51,147</u>		<u>33,763</u>	<u>84,910</u>
<b>Depreciation</b>				
At 1st May 2021	51,147		29,160	80,307
Charge for the year At 30th April 2022			921	921
<b>Net Book Value</b>	<u>51,147</u>		<u>30,081</u>	<u>81,228</u>
<b>At 30th April 2022</b>			<u>3,682</u>	<u>3,682</u>
<b>At 30th April 2021</b>			<u>4,603</u>	<u>4,603</u>

All fixed assets are used in the direct furtherance of the charity's objects.

**BALDOCK COMMUNITY ASSOCIATION  
NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30TH  
APRIL 2021**

<b>7. Stock</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Goods for resale	<u>                    </u>	<u>                    </u>
	-	-

<b>8. Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Debtors		
Prepayments		
Other debtors	<u>                    </u>	<u>                    </u>
	-	-

**9. Analysis of Net Assets Between Funds**

	<b>Restricted Funds</b>	<b>General Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets		3,682	3,682
Current Assets		11,783	11,783
Current Liabilities		<u>(408)</u>	<u>(408)</u>
<b>Net Assets At 30th April 2022</b>	<u>                    </u>	<u>15,058</u>	<u>15,058</u>
	-		

**10. Movement in Funds**

	<b>At 1st May 2021</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>At 30th April 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted Funds				
General Fund	<u>23,198</u>	<u>53,884</u>	(62,025)	<u>15,057</u>
Total				
Unrestricted Funds	<u>23,198</u>	<u>20,384</u>	(28,525)	<u>15,057</u>
Restricted Funds				
Repairs	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Restricted Funds				
Total Funds	<u>23,198</u>	<u>53,884</u>	<u>(28,525)</u>	<u>48,557</u>

**BALDOCK COMMUNITY ASSOCIATION**

England & Wales - Charity number 279196

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# Accounts

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**BALDOCK COMMUNITY ASSOCIATION REPORT  
AND ACCOUNTS**

**FOR THE YEAR ENDED 30TH APRIL 2021**

**BALDOCK COMMUNITY ASSOCIATION**

**CONTENTS**

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Statement of Financial Activities	4
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**BALDOCK COMMUNITY ASSOCIATION**  
**ANNUAL REPORT FOR THE YEAR ENDED 30TH APRIL 2021**

The council presents its report together with the accounts for the year ended 30th April 2021.

The members of the council, also being the management committee, during the year were as follows:

Chairman	Julian Chapman	
Treasurer	Julian Chapman	Acting
Secretary	Julian Chapman	Acting
NHDC Rep	Michael Muir	
Co Opted Members	Ruth Eversden Graham Harvey	
:Centre Managers in Attendance	Elizabeth Eversden Tracey Chapman	

Council members are elected or appointed at the Annual General Meeting. All members of the council are required to retire annually but are eligible to be appointed or co-opted again. The council has the power to appoint such committees as it thinks appropriate to further the objects of the association.

All members of the Association shall be equally capable of being elected and shall have equal rights to nominate persons for such election.

The charity is established by its constitution and is registered with the Charity Commission Number 279196.

The charity's address is Simpson Drive, High Street, Baldock, Hertfordshire, SG7 6DH.

**Objects of the Charity, Principal Activities and Organisation of Our Work**

The charity is established to promote the benefit of the inhabitants of Baldock and its neighbouring villages within the area of the North Herts District Council without distinctions of sex, race, colour, nationality, political, religious or other opinions by associating with the local authorities, voluntary organisations and inhabitants 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 object of improving the conditions of life for the said inhabitants. The charity is also to maintain and manage a Community Centre situated at Simpson Drive, Baldock or to co-operate with any local statutory authority in the maintenance and management of such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objectives.

**Review of Progress and Achievements**

The effects of the COVID19 virus have impacted severely on the Baldock Community Association with the Centre being closed from mid March 2020 - Mid September 2020 in line the Government legislation, our longest closure in the Centres history. During this period the Association had no option but to take advantage of the various Government grants and furlough scheme to keep the Centre functioning and available when restrictions were lifted..

The Association has now begun a phase of rebuilding both of its funds and users of the Centre some of which have failed to return after the effects of the Pandemic. As the renegotiation of our lease with North Hertfordshire District Council comes closer , along with the ongoing effects of the COVID19 virus the Association looks to take stock of its assets, trading model, etc and along with its users and surrounding town looks to how it maybe best positioned for both its immediate and long-term futures

**BALDOCK COMMUNITY ASSOCIATION  
ANNUAL REPORT FOR THE YEAR ENDED 30TH APRIL 2021**

The Community Centre is well used and maintains an enviable reputation within Baldock and the surrounding district. It is used by various organisations to host meetings and events and provides a social and meeting place for the surrounding town, the importance of which can only become more crucial as the town and wider country moves back to a more normal life after the devastating effects of the COVID19 Pandemic

**Reserves Policy**

The Reserves policy of the Association was reviewed and agreed in Committee in October 2014. The association must ensure that it has sufficient cash reserves to cover the random fluctuations in monthly income expenditures, any unplanned temporary closure of premises, any liability for staff redundancy costs, plus the costs of refurbishment of the interior of the premises and the replacement of fixtures and fittings over the next 10 years. The reserves currently stand at £24,421 and this amount is currently included within the General Fund. This represents four months average expenditure. The policy will be reviewed on an ongoing basis

**Investment Policy**

The Association continues to believe that its currently policy of investing its funds as available in a COIF - Charities Deposit Fund represents the best method of generating income from these funds while having ready access to the cash

**Risk Review**

The Management Committee has conducted its own risk review of the major risks to which the charity is exposed

**Finances**

The attached accounts show the current state of the finances which the council consider to be sound. The charity's bankers are Lloyds TSB Bank plc, 1 Bancroft, Hitchin, Hertfordshire

The independent examiner is Miss Sally J Wainwright ACMA, a director of Et Voila Accountancy Services Limited, Isis House, Wednesbury, West Midlands, WS10 0PB.

Approved by the Association on 24/01/2022 and signed on it's behalf by:



Mr J Chapman (Acting Secretary)

**BALDOCK COMMUNITY ASSOCIATION  
INDEPENDENT EXAMINERS REPORT TO THE COUNCIL OF BALDOCK COMMUNITY  
ASSOCIATION FOR THE YEAR ENDED 30TH APRIL 2021**

I report on the accounts for the year ended 30th April 2021, which are set out on pages 4 to 9.

**Respective Responsibilities of the Council and Examiner**

The charity's council are responsible for the preparation of the accounts. The charity's council consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiners' Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the council concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or

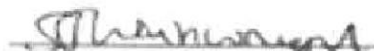
(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Sally Wainwright

Relevant Professional Qualification: Associate of Chartered Institute of Management Accountants

Address: Et Voila Accountancy Services Limited, ISIS House, Smith Road, Wednesbury, West Midlands, WS10 0PB

Dated: 29th January 2022



**BALDOCK COMMUNITY ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR**  
**ENDED 30TH APRIL 2021**

**2021**

**2020**

	Notes	£	£
<b>Unrestricted Incoming Resources</b>			
Incoming resources from operating activities in adherence of the charity's objects	2	28,191	55,214
Incoming resources from operating activities for generating funds		21	12,350
Restricted Funding Repairs and Maintenance		33,500	
Other incoming resources	3		7,080
Interest received			
		<u>61,712</u>	<u>74,644</u>
<b>Restricted Incoming Resources</b>			
Grant for disabled lift			
<b>Total Incoming Resources</b>		<u>61,712</u>	<u>74,644</u>
<b>Resources Expended</b>			
Provision of community centre:			
Coffee bar		551	7,252
Festival Expenses			358
Bar Sales			4,522
Light and heat		5,456	14,298
General and water rates		2,613	2,640
Insurances		2,294	763
Wages and national insurance	4	7,444	21,302
Cleaning and laundry		3,864	22,960
Equipment hire		3,288	2,182
Travel and Subsistence			75
Repairs and maintenance		2,291	870
Restricted Funding Repairs		33,500	
Sundries		26	26
Licences		338	3,280
Depreciation		1,151	1,439
		<u>62,816</u>	<u>81,967</u>
Management and administration:			
Advertisiting			
Accountancy		484	1,332
Telephone and internet		1,206	1,393
Printing, postage and stationery			135
Professional fees		400	
Bank charges		290	895
		<u>2,380</u>	<u>3,755</u>
Payments made on behalf of bar association			
<b>Total Resources Expended</b>		<u>65,196</u>	<u>85,722</u>
<b>Net Incoming Resources Before Transfers</b>			

<b>Net Movement in Funds</b>	(3,484)	(11,078)
<b>Gross Transfers Between Funds</b>	<hr/>	<hr/>
<b>Total Funds at 1st May 2020</b>	26,682	37,760
<b>Total Funds at 30th April 2021</b>	<u>23,198</u>	<u>26,682</u>

**BALDOCK COMMUNITY ASSOCIATION**  
**BALANCE SHEET AS AT 30TH APRIL, 2021**

		2021	2021	2020	2020
		£	£	£	£
	Notes				
<b>Fixed Assets</b>					
Improvements to premises	6	6	-	-	-
Equipment	6		4,603		5,754
			<u>4,603</u>		<u>5,754</u>
<b>Current Assets</b>					
Stock	7	-		551	
Debtors and prepayments	8	-		595	
Balances at bank:					
Current account		10,121		10,816	
Charity deposit account		8,823		8,823	
Bar Account		51		465	
Cash in hand		8		8	
		<u>19,003</u>		<u>21,258</u>	
<b>Current Liabilities</b>					
Trade creditors		-		-	
Social security costs		-		-	
Sundry creditors and accruals		408		332	
		<u>408</u>		<u>332</u>	
<b>Net Current Assets</b>			<u>18,595</u>		<u>20,926</u>
<b>Net Assets</b>			<u>23,198</u>		<u>26,680</u>
<b>Unrestricted Funds</b>					
General Funds	9		<u>23,198</u>		<u>26,682</u>
<b>Restricted Funds</b>					
Restricted Grant Income	9				
<b>Total Funds</b>	10		<u>23,198</u>		<u>26,682</u>

Approved by the council on  
and signed on its behalf by:

  
Ms E Eversden

Date: 26th February 2022

  
Mr J Chapman

**BALDOCK COMMUNITY ASSOCIATION****NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2021****1. Accounting Policies General**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Statement of Recommended Practice Accounting and Reporting by Charities issued in 2005.

**Incoming Resources**

These are reported gross in the Statement of Financial Activities.

**Depreciation**

Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets over their expected useful lives on the following bases:

Improvements to premises	Over 10 years
Equipment	20% reducing balance

**Stocks**

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

**Accruals Basis**

The accounts have been prepared on the accruals basis and liabilities are recognised as soon there is a legal or constructive obligation committing the charity to the expenditure

**Baldock Community Association Bar Committee**

The Baldock Community Association Bar Committee produces accounts which are prepared independently

**2. Incoming Resources from Activities in Furtherance of the Charity's Objects**

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Letting and entrance fees	15,327		15,327	44,539
Coffee bar	23		23	10,675
Photocopier and other income	21	0	21	<u>12,350</u>
Grants	12,841	33,500	46,341	
	<u>28,212</u>	<u>33,500</u>	<u>61,712</u>	<u>67,564</u>

**3. Other Incoming Resources**

	Unrestricted	2021 Total	2020 Total
	£	£	£
Contributions received from bar profits		0	7,080

**BALDOCK COMMUNITY ASSOCIATION****NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2021****4. Staff Costs and Numbers**

Staff costs were as follows:

	<b>2021 Total £</b>	<b>2020 Total £</b>
Gross wages and salaries	7,444	21,302
Employer's national insurance costs		
<b>Total Staff Costs</b>	<u><u>7,444</u></u>	<u><u>21,302</u></u>

The average numbers of employees in the year was 7 (2020 - 7) and were all employed in activities in furtherance of the charity's objects.

No members of the management committee were reimbursed any expenses during the year. Some of the wages during this year were paid for by the Government Job Retention Scheme

**5. Net Incoming Resources For The Year** This is stated after charging:

	<b>2021 Total £</b>	<b>2020 Total £</b>
Independent Examiner's fee for reporting on the accounts	<u>408</u>	<u>326</u>

**6. Tangible Fixed Assets**

	<b>Improvements to premises</b>		<b>Equipment</b>	<b>Total</b>
	£	£		£
<b>Cost</b>				
At 1st May 2020	51,147		33,763	84,910
Additions			-	-
At 30th April 2021	<u>51,147</u>		<u>33,763</u>	<u>84,910</u>
<b>Depreciation</b>				
At 1st May 2020	51,147		28,009	79,156
			1,151	1,151
Charge for the year At 30th April 2021				
<b>Net Book Value</b>	<u>51,147</u>		<u>29,160</u>	<u>80,307</u>
<b>At 30th April 2021</b>	<u>-</u>		<u>4,603</u>	<u>4,603</u>
<b>At 30th April 2020</b>	<u>-</u>		<u>5,754</u>	<u>5,754</u>

All fixed assets are used in the direct furtherance of the charity's objects.