

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	£	£
Unrestricted Incoming Resources			
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>
Restricted Incoming Resources			
Total Incoming Resources		<u>66,507</u>	<u>53,884</u>
Resources Expended			
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>
Management and administration:			
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			
Total Resources Expended		<u>75,232</u>	<u>62,025</u>
Net Incoming Resources Before			
Net Movement in Funds		(8,725)	(8,141)
Gross Transfers Between Funds			
Total Funds at 1st May 2022		15,057	23,198
Total Funds at 30th April 2023		<u>6,332</u>	<u>15,057</u>

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

		2023 £	2023 £	2022 £	2022 £
	Notes				
Fixed Assets					
Improvements to premises	6	-	-	-	-
Equipment	6		2,946	3,682	3,682
			<u>2,946</u>	<u>3,682</u>	
Current Assets					
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		
Current Liabilities					
Trade creditors		-	-		
Social security costs		-	-		
Sundry creditors and accruals		<u>408</u>	<u>408</u>		
		408	408		
Net Current Assets			<u>3,386</u>	<u>11,375</u>	
Net Assets			<u>6,332</u>	<u>15,057</u>	
Unrestricted Funds	9		<u>6,332</u>	<u>15,057</u>	
General Funds					
Restricted Funds	9				
Restricted Grant Income					
Total Funds	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)
	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:

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

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:

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

6. Tangible Fixed Assets

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

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

8. Debtors	2023	2022
	£	£
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>
Net Assets At 30th April 2023	<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>	<u>(75,232)</u>	<u>6,332</u>
Total				
Unrestricted Funds	<u>15,057</u>	<u>66,507</u>	<u>(75,232)</u>	<u>6,332</u>
Restricted Funds				
Repairs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Restricted Funds				
Total Funds	<u>15,057</u>	<u>66,507</u>	<u>(75,232)</u>	<u>6,332</u>