

**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

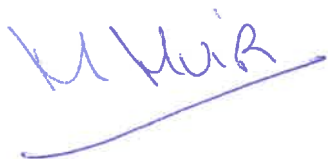
#### **Finances**

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	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>	
		<u>23,973</u>		<u>408</u>	
<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)



## 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**

**4. Staff Costs and Numbers**

Staff costs were as follows:

	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Gross wages and salaries	38,684	26,935
Employer's national insurance costs		
Total Staff Costs	<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>

<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	<u>6,332</u>	<u>81,778</u>	(105,486)	<u>-17,376</u>
Unrestricted Funds				
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>