

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 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

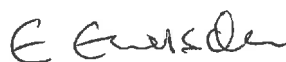
The independent examiner is Miss Sally J Wainwright ACMA, a director of Et Voila Accountancy Services Limited, Isis House, Wednesbury, West Midlands, WS10 0PB.

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	£	£
Unrestricted Incoming Resources			
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			
Restricted Funding Repairs and Maintenance			
Other incoming resources	3	8,901	7,935
Interest received			97
		<u>107,747</u>	<u>81,778</u>
Restricted Incoming Resources			
Total Incoming Resources			
		<u>107,747</u>	<u>81,778</u>
Resources Expended			
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		471	589
		<u>112,669</u>	<u>104,090</u>
Management and administration:			
Accountancy		420	420
Telephone and internet		1,914	1,182
Printing, postage and stationery		60	53
Professional fees			
Bank charges		213	458
		<u>2,607</u>	<u>2,113</u>
Payments made on behalf of bar association			
Total Resources Expended			
		<u>115,276</u>	<u>106,203</u>
Net Incoming Resources Before			
Net Movement in Funds			
		(7,529)	(24,425)
Gross Transfers Between Funds			
Total Funds at 1st May 2024			
		(18,093)	6,332
Total Funds at 30th April 2025			
		<u>(25,622)</u>	<u>(18,093)</u>

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

		2025 £	2025 £	2024 £	2024 £
	Notes				
Fixed Assets					
Improvements to premises	6	-	-	-	-
Equipment	6		1,886	2,357	
			<u>1,886</u>	<u>2,357</u>	
Current Assets					
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	
Current Liabilities					
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>	
		<u>31,184</u>		<u>24,690</u>	
Net Current Liability/ Assets			<u>(27,508)</u>	<u>(20,450)</u>	
Net Liability/ Assets			<u>(25,622)</u>	<u>(18,093)</u>	
Unrestricted Funds	9		<u>(25,622)</u>	<u>(18,093)</u>	
General Funds					
Restricted Funds	9				
Restricted Grant Income					
Total Funds	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

Ms E Eversden (Trustee)

E Eversden

Paul Lockett (Treasurer)

P Lockett

25th 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				
	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:

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

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:

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

6. Tangible Fixed Assets

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

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

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

9. Analysis of Net Assets Between Funds

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

10. Movement in Funds

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