

# RENDLESHAM COMMUNITY CENTRE CHARITY

England & Wales · Charity number 1125733

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2008-09-05

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

## Contact

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**Address** Rendlesham Community Centre  
Walnut Tree Avenue  
Rendlesham  
Woodbridge  
Suffolk  
IP12 2GG

**Phone** 01394421194

**Email** [communitycentre@rendleshamparishcouncil.gov.uk](mailto:communitycentre@rendleshamparishcouncil.gov.uk)

**Website** <http://rendlesham.onesuffolk.net/our-parish/rendlesham-community-centre/>

## Activities

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**Objects:** THE PROPERTY AND THE TRUST FUND AND ITS INCOME SHALL BE APPLIED FOR THE PURPOSES OF A VILLAGE HALL FOR THE USE OF THE INHABITANTS OF THE PARISH OF RENDLESHAM IN THE COUNTY OF SUFFOLK WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE OF PROPERTY FOR MEETINGS, LECTURES AND CLASSES OR OTHER FORMS OF RECREATION AND LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS

**Activities:** To run Rendlesham Community Centre like a village hall for the use of the inhabitants of the Parish of Rendlesham in Suffolk without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, including the use of the property for recreation and leisure time occupations in the interests of social welfare for the said inhabitants.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

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- **Area of benefit:** THE PARISH OF RENDLESHAM IN THE COUNTY OF SUFFOLK
- Suffolk

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-12-31	£82,292	£46,099	-	-
2024-12-31	£37,379	£33,582	-	-
2023-12-31	£27,513	£34,064	-	-
2022-12-31	£26,393	£27,445	-	-
2021-12-31	£27,311	£28,721	-	-
2020-12-31	£25,874	£19,666	-	-

## Trustees

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Name	Role	Appointed
Rendlesham Parish Council		2022-04-05

**RENDESHAM COMMUNITY CENTRE CHARITY**

England & Wales - Charity number 1125733

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# Accounts

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# Trustee Annual Report – as at 31<sup>st</sup> December 2025

## 1. Charity Details

- **Charity Name:** Rendlesham Community Centre
- **Charity Registration Number:** 1125733
- **Legal Status:** Trust
- **Address:** Walnut Tree Avenue,  
Rendlesham,  
Suffolk  
IP12 2GG
- **Trustees:** Rendlesham Parish Council
- **Key Contact Person:** Cllr. Janice Weller,  
Chair, Rendlesham Community Centre Committee

## 2. Objectives and Activities

- To run Rendlesham Community Centre for the use of the inhabitants of the Parish of Rendlesham in Suffolk without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, including the use of the property for recreation and leisure time occupations in the interests of social welfare for the said inhabitants.

## 3. Financial Review

<b>Total Income:</b>	<b>£82,291.53</b>
<b>Total Expenditure:</b>	<b>£46,099.44</b>
<b>Reserves as at 31 December 2024:</b>	<b>£52,729.71</b>

- **Reserves Policy:** Reserves will be held to ensure the centre has sufficient funds to meet all necessary expenditure
- **Financial Challenges:** Energy related costs continued to be a key challenge in 2025. However, the charity changed electricity provider resulting in a significant decrease (22%) in electricity costs. It was previously recognised that the centre needs to increase its income in order to become self-sufficient. Hire charges were reviewed to ensure rates across the board were comparable and various promotions to attract new hirers took place. These initiatives increased our income by over 30%

## 4. Recommendations

The auditor did not have any material concerns. He has however made 2 recommendations.

- **The Scribe Accounts do not currently list the approved budgets against each heading to compare with Actual spending or receipts.**  
This will be put in place for 2026.  
2025 budget monitoring was undertaken using Excell spreadsheets due to the Chairs initial issues with access to Scribe. These issues have been resolved and the Chair will work with the Charity's bookkeeper to ensure all data is appropriately entered.
- **A refund was received in January 2025 relating to the overcharge of VAT. This refunded amount was coded to 'Administration'. Accounting convention provides that a refund in costs previously paid would be coded as a reduction against the original code heading**  
This process will be reviewed and, if required, amended during 2026 to ensure any credits are coded against the original charge code in Scribe.

Please note that the 5 recommendations made by the auditor in last years report have all been completed

## 5. Approval

This report was approved by Rendlesham Parish Council, as sole trustee of the Rendlesham Community Centre Committee, on the 5<sup>th</sup> May 2026



# **Independent Examiner's Report to the Trustees of Rendlesham Community Centre Charity – year ended 31 December 2025**

**Registered Charity No: 1125733**

**Receipts in Year: £82,291.53**

**Payments in Year: £46,099.44**

**Reserves as at 31 December 2025: £52,729.71**

## **1. Respective responsibilities of Trustees and Independent Examiner**

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Trustees require an independent examination.

As the Independent Examiner it is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act 2011.
- b) follow all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act and state whether particular matters have come to my attention.

## **2. Report for the year ended 31 December 2025**

The Governing Document (Trust Deed) is dated 9 April 2008, as amended on 7 December 2021. The Area of Benefit is the Parish of Rendlesham in the County of Suffolk.

The aims and activities of the Charity are '*to run Rendlesham Community Centre like a village hall for the use of the inhabitants of the Parish of Rendlesham in Suffolk without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, including the use of the property for recreation and leisure time occupations in the interests of social welfare for the said inhabitants*'. Further details regarding 'what the Charity does, who and how the Charity helps' have been registered with the Charity Commission.

The Scribe Accounting system is in place with detailed breakdown of receipts and payments recorded within the system. Satisfactory documentation and records are maintained and payments are supported by appropriate paperwork. The Accounts are maintained on a Receipts and Payments basis. Transactions for both receipts and payments in the year of account were examined on a sample basis. The documentation was well presented for the Independent Examination.

The following observations are made (recommendations and areas where action is required to be taken are shown in **bold**):

- a) The Accounts for the year ending 31 December 2025 have yet to be approved by the Trustees.
- b) The Charities Act 2011 requires all registered charities to prepare a Trustees' Annual Report (TAR) and Accounts and to submit them to the Charity Commission if their income was greater than £25,000. The Commission's website entry for Rendlesham Community Centre Charity confirms that the most recent submission of Accounts and the TAR was for the year ended 31 December 2024 which were received by the Commission on 23 June 2025 (within the required submission date).
- c) The TAR and Accounts for the year ending 31 December 2025 should be submitted to the Charity Commission no later than 31 October 2026.
- d) The current Independent Examination covers the period 1 January 2025 to 31 December 2025. The End-of-Year Accounts have been constructed and balanced by the Charity's Accountant, Eleanor Blackburn, using the Scribe Accounting system and displays a balance of £52,729.71 as at 31 December 2025.
- e) The Charity's Accounts are supported by on-line bank statements from Unity Trust Bank as at 31 December 2025 displaying a Current Account balance of £6,873.59 and a Savings Account of £45,856.12. **The Scribe Accounts do not currently list the approved budgets against each heading to compare with Actual spending or receipts. The Trustees have advised the Examiner that the Budget for the year 2026 will be entered onto Scribe. For the year 2025, budget monitoring was undertaken by means of a spreadsheet due to issues with access to Scribe. Any access problems should be urgently pursued with Scribe Support, which is normally very efficient in resolving clients' access difficulties.**
- f) The bank accounts' total of £52,729.71 agrees/reconciles with the Accounts balance of £52,729.71.
- g) The Independent Examiner confirmed that an adequate system is in place for the control and administration of payments made by the Charity. Invoices are filed under the expenditure headings (and code reference numbers) with the date of payment being notated to provide a link to the bank statements.
- h) A sample of invoices was examined to confirm the controls exercised over the payments system, vouching the invoice through the system to the entry on the bank statements. The payments examined could be verified from the documentation supporting the payment.
- i) From the sample examined, it was noted that invoices and vouchers supporting the online payments are being initialled by the Chair of the Charity Committee in confirmation of the payment being correctly made. This important control has recommenced following the recommendation by the Examiner in the previous year that all invoices/vouchers should be signed/initialled to confirm the validity of the payment.
- j) The previous Independent Examination noted that the account with Wave for water charges (payments made by direct debit) stood at a credit of £887.63. Whilst some reasonable credits on account are acceptable, the retention by a water company of such a large credit indicated that a higher level of supervision and control over the Charity's finances by Trustees was required. During the year 2024 the

Charity made no payments for water usage. During the year 2025 one payment of £138.90 was made (on 1 December 2025) to Wave covering an invoiced period of 15 August 2022 to 14 November 2025.

- k) The Independent Examiner has previously recommended that the system for issuing invoices and monitoring the receipt of income should be examined by the Trustees to ensure that it is sufficiently robust to provide for adequate administration of the Charity's income streams. The Examiner was advised at that time that the Charity was migrating onto an on-line booking system with hire payments due in advance of the hire event. The Trustees have now advised the Examiner that an on-line booking system is in place and working well; invoices are issued from the system with the majority payable in advance; some hirers do still pay in arrears whilst others may be delayed due to the time it takes their accounts department to process the payments. The online booking system is available from the following link: [Rendlesham Community Centre : Online Booking](#)
- l) The Trustees have advised the Examiner that there were no significant outstanding transactions at as the year end 31 December 2025.
- m) The previous year's Independent Examination recommended that the Trustees should undertake a review of the Assets held by the Charity in order to ensure that a complete and up-to-date Register is held for the Charity's Assets and reviewed at least on an annual basis. The Trustees advised the Examiner that an Asset Register was prepared in May 2025 and has been approved by both the Community Centre Committee and the Rendlesham Parish Council. A copy of the Asset Register was presented to the Examiner.
- n) Insurance cover is currently in place with Hiscox Insurance Company Limited and ends on 16 June 2026. Cover consists of Public Liability (£10 million), Employer's Liability (£10 million). Payments were made to Hiscox Insurance by direct debit from 17 January 2025 to 17 December 2025 (a total of £1,186.01).
- o) Documentation was made available to the Examiner to confirm that insurance cover by Hiscox Insurance was secured by the Rendlesham Parish Council from 31 October 2025 to 30 September 2026 for the Rendlesham Community Centre building (£1,319,934).
- p) Income during the year included £41,992.65 received from Donations from East Suffolk Council and other benefactors. The Trustees advised the Examiner that this included a £35,000 Business Support Grant from East Suffolk Council to fund employees' wages; that it was paid in two instalments, the first awarded straight away and the second when the Trustees had completed a Community Action Suffolk assessment and ensured appropriate policies were in place.
- q) Sales from Facility Hirings increased from £28,488.71 (in 2024) to £37,543.44 (in 2025).
- r) In terms of meeting the Charity's risk management responsibilities, the Charity made payments for Fire Extinguisher maintenance (on 3 June 2025 and 4 November 2025) and Alarms annual maintenance (on 9 June 2025). Similarly, an Electrical Installation Condition Report was received and Portable Appliance Testing was arranged.
- s) There was a significant increase in Overall Payments compared to the previous year (£46,099.44, up from £33,582.29 in 2024).
- t) There was a significant decrease (22%) in electricity costs (down to £15,496.62 compared to £19,883.09 in 2024). The previous Report by the Examiner noted that the supplier Drax applied VAT at

20% with effect from 1 April 2024 (having previously charged 5%). This continued until October 2024 when, following the submission of a Qualifying Certificate to Drax, the rate was reduced to 5%. **A refund of £1,794.49 was received from Drax on 17 January 2025 relating to the overcharge of VAT and this refunded amount has been coded to 'Administration' and accordingly largely accounts for the amount of £1,920.49 Income under that heading. Accounting convention provides that normally a refund in costs previously paid would be coded as a reduction against the original code heading (in this case Electricity costs). The Trustees have advised the Examiner that this will be examined to avoid any ambiguity in actual costs and income received in future years.**

- u) It is noted that the Charity has secured a new contract with British Gas having changed supplier when the contract with Drax ended on 29 April 2025.
- v) The Reserves balance at the year-end 31 December 2025 amounted to £52,729.71 (reflecting the £36,192.09 surplus in the year of account). This is clearly a marked improvement compared to the surplus of £3,796.54 in the year 2024 and the deficit of £6,551.33 in the year 2023, which, if unabated, would have been unsustainable bearing in mind the level of reserves held at the end of 2023. The Charity is far better placed as at 31 December 2025 than in recent years to meet any unforeseen items of expense that may occur.
- w) The Charity is registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for Local Charity purposes (Registration ZA169897, expiring on 13 March 2027).
- x) Rendlesham Parish Council has been listed by the Charity Commission as the Sole Trustee in the Register of Charities.

### **3. Basis of Independent Examiner's report**

My examination was carried out in accordance with the applicable Directions given by the Charity Commission.

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 Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given 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.

#### 4. Independent Examiner's Statement

I have completed my examination.

- a) I confirm that no material matters have come to my attention which gives me cause to believe that in any material respect the accounting records for the year ending 31 December 2025 were not kept in accordance with Section 130 of the Charities Act 2011 or the accounts did not accord with the accounting records or comply with the applicable requirements concerning the form and content of accounts. Any improvements that can be made in accounting and financial control procedures are referred to in bold in item 2 above.
- b) I have no other concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report (other than those matters already listed at item 2 above) in order to enable a proper understanding of the accounts to be reached.

*Trevor Brown*

**Trevor Brown**

**Chartered Institute of Public Finance and Accountancy**

**28 March 2026**

**TREVOR BROWN CPFA**  
**Internal Audit Services**  
**Charnwood, California, Woodbridge, Suffolk IP12 4DE**  
**Tel: 01394 384698 or 07587 523764 Email: [trevor@tcdbrown.co.uk](mailto:trevor@tcdbrown.co.uk)**

**RENDESHAM COMMUNITY CENTRE CHARITY**

England & Wales - Charity number 1125733

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# Accounts

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# Trustee Annual Report – as at 31<sup>st</sup> December 2024

## 1. Charity Details

- **Charity Name:** Rendlesham Community Centre
- **Charity Registration Number:** 1125733
- **Legal Status:** Trust
- **Address:** 31 Walnut Tree Avenue,  
Rendlesham,  
Suffolk  
IP12 2GG
- **Trustees:** Rendlesham Parish Council
- **Key Contact Person:** Cllr. Janice Weller,  
Chair, Rendlesham Community Centre Committee

## 2. Objectives and Activities

- To run Rendlesham Community Centre for the use of the inhabitants of the Parish of Rendlesham in Suffolk without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, including the use of the property for recreation and leisure time occupations in the interests of social welfare for the said inhabitants.

## 3. Financial Review

**Total Income:** £37,378.83

**Total Expenditure:** £33,582.29

**Reserves as at 31 December 2024:** £16,537.62

- **Reserves Policy:** Reserves will be held to ensure the centre has sufficient funds to meet all necessary expenditure
- **Financial Challenges:** Energy and property related costs continued to be a challenge in 2024. To try to reduce the impact in 2025 the Committee has changed electricity provider. It was previously recognised that the centre must increase its income to become self-sufficient. All hire charges have been reviewed to ensure rates across the board are comparable.

## 4. Recommendations

The auditor did not have any material concerns. He has however made 5 recommendations. 1 of these was mentioned in last years report however, the charity committee were not in a position to address it previously

- **That all invoices/vouchers be signed/initialled by the signatories to confirm the validity of the payment**  
This has now been put in place. All invoices, and expected invoices, are discussed and approved at Community Centre Committee meetings. The Chair approves the relevant paperwork which is filed ready for the audit next year
- **For the year 2024 the Charity made no payments for water usage and the Trustees should clarify the position regarding any sums owed or sums still in credit**  
It has been confirmed that the water account is still in credit. This will be monitored throughout 2025
- **The Charity's intention of migrating onto an on-line booking system with hire payments due in advance of the hire event is strongly supported by the Examiner**
- The online booking system, with hire payments being due before access codes are given to the hirer, went live on the 1<sup>st</sup> June
- **A review of the Assets held by the Charity should be undertaken to ensure that a complete and up-to-date Register is held of the Charity's Assets and the Register should be reviewed at least on an annual basis**

## **Trustee Annual Report – as at 31<sup>st</sup> December 2024**

A full review of all assets will be undertaken, along with the Parish Council, and an Asset Register compiled

- **The Trustees should urgently review the current insurance arrangements to provide certainty that appropriate and adequate cover is in place to protect all elements of the Community Centre Charity and its Trustees**

The Community Centres insurance broker, Gallaghers, have been contacted to establish the current insurance cover that is in place and ensure all future requirements are fully considered

### **5. Approval**

This report was approved by Rendlesham Parish Council, as sole trustee of the Rendlesham Community Centre Committee, on the 9<sup>th</sup> June 2025

# Rendlesham Community Centre Charity

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_  
*Name and Role (Clerk/RFO etc)*

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_  
*Name and Role (RFO/Chair of Finance etc)*

<b>Bank Reconciliation at 31/12/2024</b>			
	Cash in Hand 01/01/2024		12,741.08
	<b>ADD</b> Receipts 01/01/2024 - 31/12/2024		37,378.83
	<b>SUBTRACT</b> Payments 01/01/2024 - 31/12/2024		50,119.91
			33,582.29
<b>A</b>	<b>Cash in Hand 31/12/2024</b> (per Cash Book)		<b>16,537.62</b>
	Cash in hand per Bank Statements		
	Petty Cash 31/12/2024	0.00	
	Unity Trust - Current 31/12/2024	8,161.05	
	Unity Trust - Savings 31/12/2024	10,211.52	
			<b>18,372.57</b>
	Less unrepresented payments		1,854.95
			16,517.62
	Plus unrepresented receipts		20.00
<b>B</b>	<b>Adjusted Bank Balance</b>		<b>16,537.62</b>
	<b>A = B Checks out OK</b>		

# **Independent Examiner's Report to the Trustees of Rendlesham Community Centre Charity – year ended 31 December 2024**

**Registered Charity No: 1125733**

**Receipts in Year: £37,378.83**

**Payments in Year: £33,582.29**

**Reserves as at 31 December 2024: £16,537.62**

## **1. Respective responsibilities of Trustees and Independent Examiner**

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Trustees require an independent examination.

As the Independent Examiner it is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act 2011.
- b) follow all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act and state whether particular matters have come to my attention.

## **2. Report for the year ended 31 December 2024**

The Governing Document (Trust Deed) is dated 9 April 2008, as amended on 7 December 2021. The Area of Benefit is the Parish of Rendlesham in the County of Suffolk.

The aims and activities of the Charity are '*to run Rendlesham Community Centre like a village hall for the use of the inhabitants of the Parish of Rendlesham in Suffolk without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, including the use of the property for recreation and leisure time occupations in the interests of social welfare for the said inhabitants*'. Further details regarding 'what the Charity does, who the Charity helps and how the Charity works' have been registered with the Charity Commission.

The Scribe Accounting system is in place with detailed breakdown of receipts and payments recorded within the system. Satisfactory documentation and records are maintained and payments are supported by appropriate paperwork. The Accounts are maintained on a Receipts and Payments basis. Transactions for both receipts and payments in the year of account were examined on a sample basis. The documentation was well presented for the Independent Examination.

The following observations are made (recommendations and areas where action is required to be taken are shown in **bold**):

- a) The Accounts for the year ending 31 December 2024 have yet to be approved by the Trustees.
- b) The Charities Act 2011 requires all registered charities to prepare a Trustees' Annual Report (TAR) and Accounts and to submit them to the Charity Commission if their income was greater than £25,000. The Commission's website entry for Rendlesham Community Centre Charity confirms that the most recent submission of Accounts and the TAR was for the year ended 31 December 2023 which were received by the Commission on 25 March 2025 (145 days late).
- c) The TAR and Accounts for the year ending 31 December 2024 should be submitted to the Charity Commission no later than 31 October 2025.
- d) The current Independent Examination covers the period 1 January 2024 to 31 December 2024. The End-of-Year Accounts have been constructed and balanced by the Charity's Accountant, Eleanor Blackburn, using the Scribe Accounting system and displays a balance of £16,537.62 as at 31 December 2024.
- e) The Charity's Accounts are supported by on-line bank statements from Unity Trust Bank as at 31 December 2024 displaying a Current Account balance of £8,161.05 and a Savings Account of £10,211.52.
- f) The bank accounts' total of £18,372.57 has been reconciled to the Accounts balance of £16,537.62 by:
  - A deduction of unrepresented payments of £1,854.95 (itemised and presented to the Examiner)
  - An addition of unrepresented receipts of £20.00 (from the Parish Council).
- g) The Independent Examiner confirmed that an adequate system is in place for the control and administration of payments made by the Charity. Invoices are filed under the expenditure headings (and code reference numbers) with the date of payment being notated to provide a link to the bank statements.
- h) A sample of invoices was examined to confirm the controls exercised over the payments system, vouching the invoice through the system to the entry on the bank statements. Most, but not all, of the payments examined could be verified from the documentation supporting the payment.
- i) From the sample examined, it was noted that invoices and vouchers supporting the online payments are not being initialled by signatories in confirmation of the payment being correctly made. This important control has lapsed since the Independent Examination in relation to the 2021 accounts. **It is recommended that all invoices/vouchers should be signed/initialled by the signatories to confirm the validity of the payment. This recommendation was put forward on 15 June 2024 at the time of the previous Independent Examination and remains outstanding.**
- j) The previous Independent Examination in June 2024 noted the invoices received from Wave for water charges (payments were made by direct debit). As at 15 May 2023 the account stood at a credit of £887.63 and the company formally advised the Centre by letter dated 11 August 2023 that this large credit remained in place. It was recommended in the Examiner's Report that the Trustees in future should monitor any large credits built up in this way as a result of direct debits. Whilst some reasonable

credits on account are acceptable, the retention by the water company of such a large credit over that period of time did indicate that a higher level of supervision and control over the Charity's finances by Trustees may be required. **For the year 2024 the Charity has made no payments for water usage and the Trustees are advised to clarify the position regarding any sums owed or sums still in credit.**

- k) A sample of income received was also examined in relation to supporting information. The previous Independent Examiner's Review in June 2023 reported that there were indications that the income system may not be sufficiently robust in some areas because there were two instances in the sample examined where invoices had to be cancelled because the Charity had been unable to secure payment after a significant time had elapsed. **It had been recommended in June 2024 that the system for issuing invoices and monitoring the receipt of income should be examined by the Trustees to ensure that it is sufficiently robust to provide for adequate administration of the Charity's income streams. The Examiner was advised that although no changes were made to the invoicing system in 2024, moving forward the Charity is migrating onto an on-line booking system with hire payments due in advance of the hire event.**
- l) The Outstanding Sales Invoice List as at 31 December 2024 showed outstanding debts owed to the Charity of £2,509.35. A significant amount within that sum related to outstanding invoices of £1,175.35 regarding 'Room 1 Hire – Rendlesham Social Club' and £600 to Bounce Room 1 Booking. The Examiner was advised that these two invoices have since been settled and that of the £2,509.35 outstanding as at 31 December 2024, £2,417.35 has now been paid and the remaining outstanding invoices are being followed up.
- m) The Examiner was provided with a copy of an Asset Register which was produced in 2022 when the Charity moved from Sage Accounting to Scribe. The Register is now very out-of-date. It is understood that a review of the Register had been delayed because of staffing difficulties. The Register shows a decrease in the value of the Fixed Assets total balance from £3,494.61 (as at 31 December 2021) to £244 in 2022, reflecting the change in the basis of valuation of Assets from Cost Value to Current Value and the removal of some items from the Asset Register (including a Marquee at £515). Capital Expenditure was listed as £2,095 in 2023 but this was not reflected in any additions made in the Asset Register. **The Trustees should now undertake a review of the Assets held by the Charity in order to ensure that a complete and up-to-date Register is held for the Charity's Assets and reviewed at least on an annual basis.**
- n) Insurance cover was in place with Zurich Insurance until 17 June 2024. Cover consisted of Public Liability (£10 million), Products/Pollution Liability (£10 million), Employer's Liability (£10 million) and a Professional Services Extension (£1 Million).
- o) The Examiner was provided with insurance documentation which indicates employers' liability cover was secured through Hiscox Insurance from 17 June 2024 through to 16 June 2025. Further payments were made to Hiscox Insurance by direct debit from 24 June 2024 to 17 December 2024 (a total of £612.32).
- p) Further documentation was made available to the Examiner to confirm that cover was secured by the Parish Council from 12 December 2024 through Gallagher Insurance Brokers (cover provided by Hiscox Insurance) for the Rendlesham Parish Council and Youth Club. The cover for Buildings Insurance is £1,770,233, Public Liability (£10 million), Employer's Liability (£10 million), Fidelity Guarantee (£200,000) and Trustees Indemnity (£500,000). **However, the documentation provided to the Examiner does not provide certainty regarding the extent of the current insurance cover in**

**place for the Community Centre Charity. The Trustees should urgently review the current insurance arrangements to provide certainty that appropriate and adequate cover is in place to protect all elements of the Community Centre Charity and its Trustees.**

- q) Sales from Facility Hirings increased from £25,280.87 (in 2023) to £28,488.71 (in 2024). This compares to Sales of £30,637.65 in 2019 prior to the Covid-19 pandemic.
- r) There was a marginal decrease in Overall Payments compared to the previous year (£33,582.29 down from £34,064.42 in 2023).
- s) There was a significant increase (53%) in electricity costs (up to £19,883.09 compared to £12,986.54 in 2023). It is noted that the supplier Drax applied VAT at 20% with effect from 1 April 2024 (having previously charged 5%). This continued until October 2024 when, following the submission of a Qualifying Certificate to Drax, the rate was reduced to 5%. The Examiner was advised that a refund of £1,794.49 was received from Drax in January 2025 relating to the overcharge of VAT. It is noted that the Charity has secured a new contract with British Gas and will be changing supplier when the contract ends with Drax on 29 April 2025.
- t) The Reserves balance at the year-end 31 December 2024 amounted to £16,537.62 (reflecting the £3,796.54 surplus in the year of account). This is clearly a marked improvement compared to the deficit of £6,551.33 in the year 2023, which, if unabated, would have been unsustainable bearing in mind the level of reserves held at the end of 2023. The Charity is far better placed as at 31 December 2024 than it was at 21 December 2023 to meet any unforeseen items of expense that may occur.
- u) The Charity is registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for Local Charity purposes (Registration ZA169897, expiring on 13 March 2026).
- v) Two Trustees have been listed by the Charity Commission viz. Rendlesham Parish Council and Michael Stevenson. It is the responsibility of the Trustees to ensure that any changes in Trustees are promptly notified to the Charity Commission. The Charity updated the list of Trustees during 2024.

### **3. Basis of Independent Examiner's report**

My examination was carried out in accordance with the applicable Directions given by the Charity Commission. 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 Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given 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.

#### 4. Independent Examiner's Statement

I have completed my examination.

a) I confirm that no material matters have come to my attention which gives me cause to believe that in any material respect the accounting records for the year ending 31 December 2024 were not kept in accordance with Section 130 of the Charities Act 2011 or the accounts did not accord with the accounting records or comply with the applicable requirements concerning the form and content of accounts. However, there are some issues the Charity should address as soon as practicably possible:

- All invoices/vouchers should be signed/initialled by the signatories to confirm the validity of the payment. This recommendation was put forward on 15 June 2024 at the time of the previous Independent Examination and remains outstanding (item 2 i refers).
- For the year 2024 the Charity made no payments for water usage and the Trustees should clarify the position regarding any sums owed or sums still in credit (item 2 j refers).
- The Charity's intention of migrating onto an on-line booking system with hire payments due in advance of the hire event is strongly supported by the Examiner (item 2 k refers).
- A review of the Assets held by the Charity should be undertaken to ensure that a complete and up-to-date Register is held of the Charity's Assets and the Register should be reviewed at least on an annual basis (item 2 m refers).
- The Trustees should urgently review the current insurance arrangements to provide certainty that appropriate and adequate cover is in place to protect all elements of the Community Centre Charity and its Trustees (item 2 p refers).

b) I have no other concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report (**other than those matters already listed at items 2 and 4 a above**) in order to enable a proper understanding of the accounts to be reached.

*Trevor Brown*

**Trevor Brown**

**Chartered Institute of Public Finance and Accountancy**

**21 April 2025**

**RENDELSHAM COMMUNITY CENTRE CHARITY**

England & Wales - Charity number 1125733

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# Accounts

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# Trustee Annual Report – as at 31<sup>st</sup> December 2023

## 1. Charity Details

- **Charity Name:** Rendlesham Community Centre
- **Charity Registration Number:** 1125733
- **Legal Status:** Trust
- **Address:** 31 Walnut Tree Avenue,  
Rendlesham,  
Suffolk  
IP12 2GG
- **Trustees:** Rendlesham Parish Council
- **Key Contact Person:** Cllr. Janice Weller,  
Chair, Rendlesham Community Centre Committee

## 2. Objectives and Activities

- To run Rendlesham Community Centre for the use of the inhabitants of the Parish of Rendlesham in Suffolk without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, including the use of the property for recreation and leisure time occupations in the interests of social welfare for the said inhabitants.

## 3. Financial Review

- o **Total Income:** £27,513
- o **Total Expenditure:** £34,064

- **Reserves Policy:** Reserves will be held to ensure the centre has sufficient funds to meet all necessary expenditure
- **Financial Challenges:** Energy costs, property related and Capital expenditure all increased in 2023 compared to the expenditure in 2022. Energy costs in particular will continue to be a challenge in future years.  
In addition, it is recognised that the centre must increase its income to become self-sufficient while still meeting the needs of the community.

## 4. Recommendations

### The auditor made 2 recommendations

- **That all invoices/vouchers be signed/initialled by the signatories to confirm the validity of the payment**  
Future invoices will be discussed and approved at Community Centre Committee meetings
- **That the Trustees monitor any large credits building up as a result of direct debit payments**  
Income and expenditure, including all direct debit payments, will be reviewed on a monthly basis

## 5. Approval

This report was approved by Rendlesham Parish Council, as sole trustee of the Rendlesham Community Centre Committee, at a Parish meeting on 10<sup>th</sup> March 2025


## Rendlesham Community Centre Charity

Prepared by: DAVID LONGE RFO  
Name and Role (Clerk/RFO etc)

Date: 11/1/24

Approved by: \_\_\_\_\_  
Name and Role (RFO/Chair of Finance etc)

Date: \_\_\_\_\_

Bank Reconciliation at 31/12/2023		
	Cash in Hand 01/01/2023	19,292.41
	<b>ADD</b> Receipts 01/01/2023 - 31/12/2023	27,513.09
		46,805.50
	<b>SUBTRACT</b> Payments 01/01/2023 - 31/12/2023	34,064.42
<b>A</b>	<b>Cash in Hand 31/12/2023</b> (per Cash Book)	<b>12,741.08</b>
	Cash in hand per Bank Statements	
	Petty Cash                      01/04/2023                      0.00	
	Unity Trust - Savings            31/12/2023                      522.53	
	Unity Trust - Current            31/12/2023                    13,786.67	
		<b>14,309.20</b>
	Less unrepresented payments	1,697.16
		12,612.04
	Plus unrepresented receipts	129.04
<b>B</b>	<b>Adjusted Bank Balance</b>	<b>12,741.08</b>
	<b>A = B Checks out OK</b>	

**Rendlesham Community Centre Charity**  
**Uncashed payments/transfers out (All banks)**  
**(Upto 31/12/2023)**

<b>Voucher</b>	<b>Date</b>	<b>Cheque No.</b>	<b>Description</b>	<b>Total</b>	<b>Bank</b>
85	30/11/2023		RCCC Supplies	297.23	Unity Trust - Current
93	13/12/2023		DRAX Electricity	1,262.93	Unity Trust - Current
96	31/12/2023		Eleanor Blackburn	71.50	Unity Trust - Current
97	31/12/2023		Man Friday	65.50	Unity Trust - Current
99	01/12/2023		refurbished Kirby Vacuum Cleaner		Unity Trust - Current
			Total	<b>1,697.16</b>	

**Rendlesham Community Centre Charity**  
**Uncashed payments/transfers out (All banks)**  
**(Upto 31/12/2023)**

<b>Voucher</b>	<b>Date</b>	<b>Cheque No.</b>	<b>Description</b>	<b>Total</b>	<b>Bank</b>
85	30/11/2023		RCCC Supplies	297.23	Unity Trust - Current
93	13/12/2023		DRAX Electricity	1,262.93	Unity Trust - Current
96	31/12/2023		Eleanor Blackburn	71.50	Unity Trust - Current
97	31/12/2023		Man Friday	65.50	Unity Trust - Current
99	01/12/2023		refurbished Kirby Vacuum Cleaner		Unity Trust - Current
			Total	<b>1,697.16</b>	

# Your Account Statement



For Businesses. For Communities. For Good.

Unity Trust Bank plc  
PO Box 7193  
Planetary Road  
Willenhall  
WV1 9DG

Mrs Heather Heelis  
Rendlesham Community Centre Charity  
Rendlesham Community Centre  
Walnut Tree Avenue Rendlesham  
Woodbridge  
IP12 2GG

**Date:** 31/12/2023

**Account Name:** Rendlesham Community Centre Charity

**Swift Code (BIC):** NWBKGB2L  
**IBAN Number:** GB93NWBK60023571418024

**Sort Code:** 608301  
**Account Number:** 20459233

Your arranged overdraft limit is £0.00

Our new Online Banking is now available for everyone to use, giving you benefits like a refreshed new look, with simpler navigation. Finding your way around on a desktop or mobile phone is easier than ever.



For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: [FSCS.org.uk](https://www.fscs.org.uk) or refer to our FSCS Information Sheet and Exclusions List at [unity.co.uk/fscs](https://www.unity.co.uk/fscs)

## Contact Us

- Call us: 0345 140 1000
- Email us: [us@unity.co.uk](mailto:us@unity.co.uk)
- Visit us: [unity.co.uk](https://www.unity.co.uk)

## Your Current T1 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
04/12/2023		Balance brought forward	£0.00	£0.00	£13,875.91
05/12/2023	Faster Payment Debit	B/P to: G N Foreman	£640.00	£0.00	£13,235.91
06/12/2023	Faster Payment Debit	B/P to: Man Friday	£49.60	£0.00	£13,186.31
08/12/2023	Credit	Credit 000029	£0.00	£90.00	£13,276.31

Page number 1 of 3

Statement number 027

For Businesses.  
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For Good.

Unity Trust Bank plc is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority. Unity Trust Bank is entered in the Financial Services Register under number 204570. Registered Office: Four Brindleyplace, Birmingham, B1 2JB. Registered in England and Wales no. 1713124. Calls may be monitored and recorded for training, quality and security purposes. © Unity Trust Bank. All Rights Reserved.

INVESTORS IN PEOPLE  
We invest in people. Gold



Your Current T1 account transactions:					
Date	Type	Details	Payments Out	Payments In	Balance
11/12/2023	Credit	REND SOC CLU	£0.00	£715.00	£13,991.31
12/12/2023	Credit	SCCAPORS BACS	£0.00	£20.00	£14,011.31
15/12/2023	Credit	Fuuse Limited	£0.00	£47.60	£14,058.91
19/12/2023	Credit	Post Office Cash Deposit 179130 179130	£0.00	£90.00	£14,148.91
20/12/2023	Faster Payment Debit	B/P to: Nichola Delacamp 2	£86.00	£0.00	£14,062.91
20/12/2023	Transfer	B/P to: Rendlesham PC	£462.11	£0.00	£13,600.80
20/12/2023	Faster Payment Debit	B/P to: E Blackburn	£66.00	£0.00	£13,534.80
20/12/2023	Faster Payment Debit	B/P to: Nichola Delacamp	£42.75	£0.00	£13,492.05
20/12/2023	Faster Payment Debit	B/P to: H Trietsch	£274.01	£0.00	£13,218.04
20/12/2023	Faster Payment Debit	B/P to: Man Friday	£50.37	£0.00	£13,167.67
22/12/2023	Credit	SCCAPORS BACS	£0.00	£462.00	£13,629.67
22/12/2023	Credit	Credit 000030	£0.00	£15.00	£13,644.67
29/12/2023	Credit	SCCAPORS BACS	£0.00	£160.00	£13,804.67
31/12/2023	Fee	Service Charge	£18.00	£0.00	£13,786.67



**For Businesses.  
For Communities.  
For Good.**

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 Unity Trust Bank is entered in the Financial Services Register under number 204570.  
 Registered Office: Four Brindleyplace, Birmingham, B1 2JB.  
 Registered in England and Wales no. 1713124.  
 Calls may be monitored and recorded for training, quality and security purposes.  
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**Independent Examiner's Report to the Trustees of  
Rendlesham Community Centre Charity – year ended  
31 December 2023**

**Registered Charity No: 1125733**

<b>Receipts in Year:</b>	<b>£27,513.09</b>
<b>Payments in Year:</b>	<b>£34,064.42</b>
<b>Reserves as at 31 December 2023:</b>	<b>£12,741.08</b>

**1. Respective responsibilities of Trustees and Independent Examiner**

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Trustees require an independent examination.

As the Independent Examiner it is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act 2011.
- b) follow all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act and state whether particular matters have come to my attention.

**2. Report for the year ended 31 December 2023**

The Governing Document (Trust Deed) is dated 9 April 2008. The Area of Benefit is the Parish of Rendlesham in the County of Suffolk.

The aims and activities of the Charity are '*to run Rendlesham Community Centre like a village hall for the use of the inhabitants of the Parish of Rendlesham in Suffolk without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, including the use of the property for recreation and leisure time occupations in the interests of social welfare for the said inhabitants*'. Further details regarding 'what the Charity does, who the Charity helps and how the Charity works' have been registered with the Charity Commission.

The Scribe Accounting system is in place with detailed breakdown of receipts and payments recorded within the system. Satisfactory documentation and records are maintained and payments are supported by appropriate paperwork. The Accounts are maintained on a Receipts and Payments basis. Transactions for both receipts and payments in the year of account were examined on a sample basis. All documentation was very well presented for the Independent Examination.

1

**TREVOR BROWN CPFA**  
**Internal Audit Services**  
**Charnwood, California, Woodbridge, Suffolk IP12 4DE**  
**Tel: 01394 384698 or 07587 523764 Email: tcdbrown01@yahoo.co.uk**

The following observations are made (recommendations and areas where action is required to be taken are shown in **bold**):

- a) The Accounts for the year ending 31 December 2023 have yet to be approved by the Trustees.
- b) The Charities Act 2011 requires all registered charities to prepare a Trustees' Annual Report (TAR) and Accounts and to submit them to the Charity Commission if their income was greater than £25,000. The Commission's website entry for Rendlesham Community Centre Charity confirms that the reporting is significantly out of date. The most recent submission of Accounts and the TAR was for the year ended 31 December 2021 having been received by the Commission on 13 April 2022. A submission for the year ended 31 December 2022 has not been made to the Charity Commission and, accordingly, the Commission's website records the Charity's submission for the year 2022 as being 228 days overdue as at 15 June 2024.
- c) The current Independent Examination covers the period 1 January 2023 to 31 December 2023. As at 31 December 2023 the End-of-Year Accounts have been constructed and balanced by the Parish Council's Locum Clerk using the Scribe Accounting system and displays a balance of £12,741.08 as at 31 December 2023.
- d) The Charity's Accounts are supported by on-line bank statements from Unity Trust Bank displaying a Current Account balance of £13,786.67 as at 31 December 2023 and a Savings Account of £522.53.
- e) The bank accounts' total of £14,309.20 has been reconciled to the Accounts balance of £12,741.08 by:
  - A deduction of unrepresented payments of £1,697.16 (itemised and presented to the Examiner)
  - An addition of unrepresented receipts of £129.04 (a contribution from the Parish Council).
- f) The Independent Examiner confirmed that an adequate system is in place for the control and administration of payments made by the Charity. Invoices are filed under the expenditure headings (and code reference numbers) with the date of payment being notated to provide a link to the bank statements.
- g) A sample of invoices was examined to confirm the controls exercised over the payments system, vouching the invoice through the system to the entry on the bank statements.
- h) From the sample examined, it was noted that invoices and vouchers supporting the online payments are no longer being initialled by signatories in confirmation of the payment being correctly made. This important control has lapsed since the Independent Examination in relation to the 2021 accounts. **It is recommended that all invoices/vouchers should be signed/initialled by the signatories to confirm the validity of the payment.**
- i) The sample included invoices received from Wave for water charges (payments are made by direct debit). As at 15 May 2023 the account stood at a credit of £887.63 and the company formally advised the Centre by letter dated 11 August 2023 that this large credit remained in place. **It is recommended that the Trustees in future should monitor any large credits built up in this way as a result of direct debits. Whilst some reasonable credits on account are acceptable, the retention by the water company of such a large credit over that period of time does indicate that a higher level of supervision and control over the Charity's finances by Trustees may be required.**

- r) Three Trustees have been listed by the Charity Commission viz, Rendlesham Parish Council, Michael Stevenson and Heather Heelis. It is the responsibility of the Trustees to ensure that any changes in Trustees are promptly notified to the Charity Commission. The Examiner was advised that the Charity is in the process of updating the list of Trustees.

### 3. Basis of Independent Examiner's report

My examination was carried out in accordance with the applicable Directions given by the Charity Commission. 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 Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given 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.

### 4. Independent Examiner's statement

I have completed my examination.

- a) I confirm that no material matters have come to my attention which gives me cause to believe that in any material respect the accounting records for the year ending 31 December 2023 were not kept in accordance with Section 130 of the Charities Act 2011 or the accounts did not accord with the accounting records or comply with the applicable requirements concerning the form and content of accounts.
- b) I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report (**other than those matters already listed at item 2 above**) in order to enable a proper understanding of the accounts to be reached.



**Trevor Brown**

**Chartered Institute of Public Finance and Accountancy**

**15 June 2024**

4

**TREVOR BROWN CPFA**  
**Internal Audit Services**  
Charnwood, California, Woodbridge, Suffolk IP12 4DE  
Tel: 01394 384698 or 07587 523764 Email: tcdbrown01@yahoo.co.uk

**RENDESHAM COMMUNITY CENTRE CHARITY**

England & Wales - Charity number 1125733

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# Accounts

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# Rendlesham Parish Council

T: 01394 420207  
www.rendlesham.suffolk.gov.uk  
admin@rendleshampc.org.uk

## MINUTE S

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**Meeting:** Rendlesham Community Centre Charity Committee  
**Date:** Tuesday 12<sup>th</sup> July 2023  
**Time:** 7.30pm  
**Venue:** Room 16, Rendlesham Community Centre

**Members:** Victoria Proctor Mike Stevenson (ex-officio);  
Mike Parry; Nickie Delecamp

**Present:** Victoria Proctor Mike Stevenson (ex-officio);  
Mike Parry; Nickie Delecamp

### MINUTES

*Under Standing Order No. 1. c) Meetings will last no longer than 2 hours and 1. d) If the business of the meeting has not been concluded after 2 hours a resolution will be taken to continue to conclude or defer the business in hand. In any event the meeting will last no longer than 2 hours 30 minutes.*

1. **To receive and accept apologies**  
None
2. **To Appoint a Chair**  
Nickie Delacamp volunteered, Seconded Vic Proctor  
Accepted Unanimously
3. **To approve the Minutes of previous Mtg 26-April-2023**  
No minutes of previous meeting available due to Clerk Absence
4. **Declarations of Interest**  
None
5. **Role and Responsibilities of Caretaker**
  - i. Discussion focused on exactly what the role is and more significantly the effectiveness of it. View from the meeting is that the level of cleanliness is not adequate. The Committee view is we need to make the Comm Center more attractive as a venue and this aspect is a starting point. Question is does Caretaker need assistance/guidance ???. Chair to discuss with Caretaker  
**Action Nickie D**
  - ii. Committee remain unsure the arrangements initiated by previous Council in respect of "Bulk Buying" of Cleaning products and appropriate Health and Safety

Arrangements (CoSHH etc) has been initiated. Vic P to discuss with previous Councillor (James Carter) as to what was previously agreed with Caretaker

**Action Vic P**

**6. Contracts for Social Club**

- i. Social Club Contract was discussed, as it is not clear to the committee what the contractual arrangements between Comm Centre and Social Club are. The only obvious contractual term that is appears visible is that the Social Club pays a regular payment to Comm Centre Bank account (sum discussed but not minuted)

- ii. Agreed to seek out Contracts within RPC system and report back to Committee

**Action Mike S**

- iii. Discussion over who holds the Social Club Liquor Licence and the Licence type as this is also ambiguous to Committee. This could also be discussed through Tim Wilson (ESC Councillor) as he is on Licensing Committee ate ESC. Licence arrangements to be investigated so that this Committee understands the position.

**Action Nickie D**

**7. Room Hire Rates**

- i. Agreed to investigate current room Hire rates and also charges incurred by RPC for both meetings as “discrete items” and annual charges for “Offices.
- ii. Discussion as to whether Comm Centre should charge and agreed that the current charging arrangement should remain

**8. Room Hire Management Arrangements.**

- i. Bookings and Room Diaries is seen to be in existence but because potential users do not always approach the Parish Council to book there is potential room for “confusion”.
- ii. Agreed to look into existing Contracts and Rates for both regular and short term bookings with a view to obtain better commercial benefits and Optimise Room Usage.

**Action Mike S**

**9. Keys**

**i. Quantity and Availability**

- i. Exactly what keys are available within the building and who has sets or parts sets remains unclear.
- ii. Eg Nickie D advised that there is “Cupboard” in the Social Club Garden within which there is “lawn mower” owned by RPC but used almost exclusively by Social Club.
- iii. This committee does not know who (apart from Social Club Rep) if anyone has keys for this “cupboard”.
- iv. Agreed to produce a full “Key Schedule” by discussion with all who hold “Keys”.

**Action Mike S**

- v. Agreed that the Key safe in Parish Clerk office is too small and equally that the Key Safe in J Park is too large for its use. Committee agreed to arrange to have these swapped over by Mike Bone as “Handyman”.

**Action Mike S**

**ii. Control and distribution.**

- i. Once a full log and identification of keys is complete a formal “Key Signing out”/ & “Stewardship” process will be initiated.

**10. Locking up and Opening up**

**i. Alarm System New Fobs Maintenance**

- i. The existing statues with the Alarm System was discussed and it was agree to contract the "Supplier/Service Contractor" to initiate Maintenance and supply of New "Fobs".
- ii. If necessary a reset should be initiated so that the alarm can be disarmed by numeric keypads (as the Numeric code is not known to anyone at this time).
- iii. Chair noted details of Contractor from ROC office and will contact to progress.
- iv. Agreed to commit Max £300 without further referral to Committee

**Action Nickie D**

**ii. Opening and Locking Up for Building Users**

- i. This was discussed in the round along with the Caretaker's Role and also the wider "Keys" discussion (See Sec 9).
- ii. Once a more integrated Booking/Room Diary management is in place the identification of keyholders to support users will be initiated.

**11. Maintenance**

**i. Fire Panel is known to have a defective Back Up battery.**

- i. This may be a legal issue or an insurance risk and needs to be progressed.
- ii. Cllr Moore had details from service company who recharged and replaced Extinguishers in 2022.
- iii. Information and Contact details to be followed up with view to resolving this matter

**Action Mike S**

**12. Capital Upgrades**

- i. White Lines for Parking, was previously agreed to be done. Objective to also repaint Disabled bays at J Park within any work package. Investigate who carried out the previous "White Line" work in Cost Cutter car park. To be progressed with a delegated max Commitment of £500.

**Action Mike S**

- ii. "Signs for labelling Car Park Spaces" was also previously agreed to be done. It was suggested that the Prison/Probation Service Workshops may be able to help. Mike Parry has a potential Contact (Prison Officer) and Mike S will also discuss via Andy Ferguson (Electrician). Options to be looked at.

**Action Mike Parry and Mike S**

- iii. Electric Car Charging Point is currently U/SS due to Contractual issues and a failure of RPC to respond in time in with current workload. Agreed to seek support from Suffolk County Council to return to use if possible or if not to contact new Contract Supplier directly.

**Action Vic P**

- iv. Committee noted that at meeting in April we had quotes for Solar Panels for the Building. In light of current workload and the need to obtain grants to undertake such work this was "paused ", at this time.

**13. Dates of Next Meeting**

- i. To be agreed in August. Chair to identify and discuss

**Action Nickie D**

14. **Matters for the next meeting:** Meeting closed at 21:12

**SIGNED** M A Stevenson

**DATED**



**davecrimmin.co.uk**

**Internal Audit & Professional Services**

Cragston  
Sudbury Road  
Newton  
Sudbury  
Suffolk CO10 0QH

01787 375085

14<sup>th</sup> March 2023

**Independent Examiner's Report to the Trustees of Rendlesham Community Centre  
Charity for the year ended 31<sup>st</sup> December 2022**

**Register Charity No: 1125733**

Income in Year:	£26,393.00
Expenditure in Year:	£27,445.48
Capital & Reserves as at 31 <sup>st</sup> December 2022:	£21,894.69

**1. Respective responsibilities of Trustees and the Independent Examiner**

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Trustees consider that an Independent Examination is required. As the Independent Examiner, it is my responsibility to examine the accounts under Section 145 of the Charities Act 2011 and to state whether particular matters have come to my attention.

**2. Independent examiner's report for the year ended 31<sup>st</sup> December 2022**

The Governing Document (Trust Deed) is dated 9 April 2008 as amended on the 7<sup>th</sup> December 2021. The Area of Benefit is the Parish of Rendlesham in the County of Suffolk.

Its Charitable objectives are "*The property and the trust fund and its income shall be applied for the purposes of a village hall for the use of the inhabitants of the parish of rendlesham in the county of suffolk without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, including use of property for meetings, lectures and classes or other forms of recreation and leisure time occupation in the interests of social welfare and with the object of improving the conditions of life for the said inhabitants.*"

Transactions for both income and expenditure in the year of account were examined on a sample basis. Satisfactory documentation and records are maintained and payments are supported by appropriate paperwork. All documentation was very well presented for the Independent Examination.



davecrimmin.co.uk

## davecrimmin.co.uk

Internal Audit & Professional Services

Cragston  
Sudbury Road  
Newton  
Sudbury  
Suffolk CO10 0QH

01787 375085

The following observations are made:

- i. The Accounts and the Trustees' Annual Report for the year ended 31<sup>st</sup> December 2021 was updated on the Charity Commission website on 13<sup>th</sup> April 2022. The Charity reporting is up to date.
- ii. Rendlesham Parish Council was appointed a Trustee on the 5<sup>th</sup> April 2022 and is one of three Trustees.
- iii. A payment dated 19/12/2022 for £46.10 to ESPO is posted in the Nominal Activity under Cleaning but shown in the Income & Expenditure Account under Premises Expenses, with no Journal Entries presented on file.
- iv. The Bank Interest of £1.52 is shown as a negative expenditure rather than an income.
- v. The Lloyds Bank Treasurers' Account was closed on 07/10/2022, and the Lloyds Bank Bus Bank Instant Account was closed on 30/09/2022.
- vi. Balance at Bank as at 31/12/2022 was:

Unity Trust Current Account	£19,059.34
Unity Trust Deposit Account	£ 233.07

### 3. Basis of independent examiner's report

The 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given 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.

### 4. Independent examiner's statement

In connection with my examination, no other matter has come to my attention which gives me reasonable cause to believe that in any material respect, the requirements to keep accounting records and to prepare accounts which accord with the accounting records have been met.

In my opinion, no attention is needed to be drawn in this report (except that referred to in section 2 above) to enable a proper understanding of the accounts to be reached.

**Dave Crimmin PSLCC**

Principle member, Society of Local Council Clerks



**davecrimmin.co.uk**  
Internal Audit & Professional Services  
Cragston  
Sudbury Road  
Newton  
Sudbury  
Suffolk CO10 0QH

01787 375085

14<sup>th</sup> March 2023

**Independent Examiner's Report to the Trustees of Rendlesham Community Centre  
Charity for the year ended 31<sup>st</sup> December 2022**

**Register Charity No: 1125733**

Income in Year:	£26,393.00
Expenditure in Year:	£27,445.48
Capital & Reserves as at 31 <sup>st</sup> December 2022:	£21,894.69

**1. Respective responsibilities of Trustees and the Independent Examiner**

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Trustees consider that an Independent Examination is required. As the Independent Examiner, it is my responsibility to examine the accounts under Section 145 of the Charities Act 2011 and to state whether particular matters have come to my attention.

**2. Independent examiner's report for the year ended 31<sup>st</sup> December 2022**

The Governing Document (Trust Deed) is dated 9 April 2008 as amended on the 7<sup>th</sup> December 2021. The Area of Benefit is the Parish of Rendlesham in the County of Suffolk.

Its Charitable objectives are *"The property and the trust fund and its income shall be applied for the purposes of a village hall for the use of the inhabitants of the parish of rendlesham in the county of suffolk without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, including use of property for meetings, lectures and classes or other forms of recreation and leisure time occupation in the interests of social welfare and with the object of improving the conditions of life for the said inhabitants."*

Transactions for both income and expenditure in the year of account were examined on a sample basis. Satisfactory documentation and records are maintained and payments are supported by appropriate paperwork. All documentation was very well presented for the Independent Examination.



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**Internal Audit & Professional Services**

Cragston  
Sudbury Road  
Newton  
Sudbury  
Suffolk CO10 0QH

01787 375085

The following observations are made:

- i. The Accounts and the Trustees' Annual Report for the year ended 31<sup>st</sup> December 2021 was updated on the Charity Commission website on 13<sup>th</sup> April 2022. The Charity reporting is up to date.
- ii. Rendlesham Parish Council was appointed a Trustee on the 5<sup>th</sup> April 2022 and is one of three Trustees.
- iii. A payment dated 19/12/2022 for £46.10 to ESPO is posted in the Nominal Activity under Cleaning but shown in the Income & Expenditure Account under Premises Expenses, with no Journal Entries presented on file.
- iv. The Bank Interest of £1.52 is shown as a negative expenditure rather than an income.
- v. The Lloyds Bank Treasurers' Account was closed on 07/10/2022, and the Lloyds Bank Bus Bank Instant Account was closed on 30/09/2022.
- vi. Balance at Bank as at 31/12/2022 was:

Unity Trust Current Account	£19,059.34
Unity Trust Deposit Account	£ 233.07

### **3. Basis of independent examiner's report**

The 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given 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.

### **4. Independent examiner's statement**

In connection with my examination, no other matter has come to my attention which gives me reasonable cause to believe that in any material respect, the requirements to keep accounting records and to prepare accounts which accord with the accounting records have been met.

In my opinion, no attention is needed to be drawn in this report (except that referred to in section 2 above) to enable a proper understanding of the accounts to be reached.

**Dave Crimmin PSLCC**

Principle member, Society of Local Council Clerks

Rendlesham Community Centre Charity

Income and Expenditure Account

Year Ending 31st December 2022

	2021		2022
Sales - Facility Hire	16,603.00		26,393.00
Other Sales	10,708.00		
	<u>27,311.00</u>		<u>26,393.00</u> D
 Less: Overhead Payments			
Caretaker	0.00		0.00
Water Rates	244.89	(1)	993.96 D
Insurance/Licence	1,452.68	(1)	1,532.04 D
Electricity	6,300.81		9,717.44 D
Postage/Stationery	84.06		30.11 D
Telephone/Internet	1,253.69	(2)	1,264.25 D
Computer	0.00	(2)	10.80 D
Professional Fees	400.00	(3)	995.00 D
Accountancy	100.00	(3)	100.00 D
Premises Expenses	15,355.05	(4)	5,847.96 D
Premises Expenses - Refuse	-420.71	(4)	-432.96 D
Cleaning	3,953.02	(4)	6,784.04 D
Bank Charges	0.00	(5)	54.00 D
Bank Interest	-1.51	(5)	-1.52 D
Depreciation	0.00		550.36 D
	-28,721.98		-27,445.48 D
	<u><u>-1,410.98</u></u>		<u><u>-1,052.48</u></u> D

E 46.10

**RENDESHAM COMMUNITY CENTRE CHARITY**

England & Wales - Charity number 1125733

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# Accounts

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## RCCC TREASURERS REPORT FOR 2021 AGM.

As you are all aware COVID had a huge impact on the usage and revenue for the Centre in 2020.

Income was £25,874.25 which included the Government Grant of £10,000 given to all Community Centres/village halls. This was still £4,763.40 lower than in 2019. Most of the £15,874.25 came from the Social Club who continued to pay during the lockdowns as did The Parish Council for The Parish Office.

Expenditure was also down at £19,666.17 some £7,442.04 lower than in 2019, main savings, Electricity, Caretaking, Cleaning, Book Keeping and Maintenance.

Cash in the Current account dropped to £3,856.30 however the £10,000 grant was transferred to the Contingency Account which stood at £16,113.62.

Debt was the lowest with just £1,288 outstanding most of which will have been paid in January.

The Auditor has suggested that we look at the Insurance cover for Public Liability (£5m) and Fidelity Guarantee (£5k) with a view to increasing such to £10m and £10k accordingly. We have been given an extension of 3 months by our Insurer due to Covid ( now due in June) and therefore have time to assess the financial impact on our Insurance costs.

The Budget for 2021 is not going to be easy to determine and may well be the case we assess as the months go by.

Roy Ince, Trustee/Treasurer. March 2021.



Date: 08/02/2022  
Time: 11:01:33

RENDELSHAM COMMUNITY CENTRE  
Profit and Loss

Page: 1

From: Month 1, January 2021  
To: Month 12, December 2021

Chart of Accounts: Default Layout of Accounts [PARTIAL]

	<u>Period</u>	<u>Year to Date</u>	
Sales			
Product Sales	16,603.00	16,603.00	
Other Sales	10,708.00	10,708.00	
	27,311.00		27,311.00
Purchases			
	0.00		0.00
Direct Expenses			
	0.00		0.00
Gross Profit/(Loss):	<u>27,311.00</u>		<u>27,311.00</u>
Overheads			
Rent and Rates	1,697.57	1,697.57	
Heat, Light and Power	6,300.81	6,300.81	
Printing and Stationery	84.06	84.06	
Telephone and Computer charges	1,253.69	1,253.69	
Professional Fees	500.00	500.00	
Maintenance	18,887.36	18,887.36	
Bank Charges and Interest	(1.51)	(1.51)	
	28,721.98		28,721.98
Net Profit/(Loss):	<u>(1,410.98)</u>		<u>(1,410.98)</u>

# **Independent Examiner's Report to the Trustees of Rendlesham Community Centre Charity – year ended 31 December 2021**

**Registered Charity No: 1125733**

**Income in Year: £27,311.00**

**Expenditure in Year: £28,721.98**

**Capital & Reserves as at 31 December 2021: £22,947.17**

## **1. Respective responsibilities of Trustees and Independent Examiner**

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Trustees require an independent examination.

As the Independent Examiner it is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act 2011.
- b) follow all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act and state whether particular matters have come to my attention.

## **2. Report for the year ended 31 December 2021**

The Governing Document (Trust Deed) is dated 9 April 2008. The Area of Benefit is the Parish of Rendlesham in the County of Suffolk.

The aims and activities of the Charity are to *'run Rendlesham Community Centre like a village hall for the use of the inhabitants of the Parish of Rendlesham in Suffolk without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, including the use of the property for recreation and leisure time occupations in the interests of social welfare for the said inhabitants'*. Further details regarding 'what the Charity does, who the Charity helps and how the Charity works' have been registered with the Charity Commission.

Transactions for both income and expenditure in the year of account were examined on a sample basis. A Sage Accounting system is in place with detailed breakdown of income and expenditure recorded within the system. Satisfactory documentation and records are maintained and payments are supported by appropriate paperwork. All documentation was very well presented for the Independent Examination.

The following observations are made:

1

**TREVOR BROWN CPFA**  
**Internal Audit Services**  
**Charnwood, California, Woodbridge, Suffolk IP12 4DE**  
**Tel: 01394 384698 or 07587 523764 Email: tcdbrown01@yahoo.co.uk**

- a) The Accounts for the year ending 31 December 2021 have yet to be approved by the Trustees.
- b) The Independent Examiner confirmed that the End-of-Year Accounts were correctly balanced and supported by complete bank statements in respect of the Charity's Lloyds Bank Accounts.
- c) The Independent Examiner verified the total amount of receipts and payments recorded in the year ending 31 December 2021 with the bank statements. A sample of invoices was examined to confirm the controls exercised over the payments system and all was found to be in order. Similarly, a sample of income received was examined in relation to supporting information and also found to be in order.
- d) Payments from the Charity's Lloyds Treasurers (Current) Bank Account were made through internet banking, standing order and direct debit transactions. From the sample examined, invoices and vouchers supporting the online payments were initialled by signatories in confirmation of the payment being correctly made.
- e) The increase in the Fixed Assets total balance from £3,090.63 (as at 31 December 2020) to £3,494.61 (as at 31 December 2021) reflects the inclusion of a payment for the Marquee/Party Tent (£350.00 within Furniture and Fixtures) and Kettles (£53.98 within Office Equipment). An Asset Register is in place and details are maintained on the Sage Accounting system.
- f) Insurance was in place during the year, the renewal with Zurich Insurance at a cost of £1,452.68 being paid on 14 June 2021. The Trustees advised that the cover for Public Liability is for £10 million (having been increased from £5 million in the year) and that there is no Employer's Liability cover (the Trustees confirmed that the Charity does not employ any staff). The cover for incidents of Crime (confirmed by Zurich as equivalent to fidelity guarantee cover) is for £50,000.
- g) Sales from Facility Hirings increased during the year of account from to £15,874.25 (in 2020) to £16,603.00 (in 2021). This compares to Sales of £30,637.65 in 2019 prior to the Covid-19 pandemic. The Charity's income was supported in 2021 by the grant of £10,708 received from East Suffolk Council on 15 March 2021 under the Government scheme to support local communities during the Covid-19 pandemic (£10,000 had similarly been received from East Suffolk Council in 2020).
- h) The Centre's operations began to recover during 2021 from the impact of the pandemic with the resumption of many activities. There was a significant increase in Premises Expenses in the year, advancing from £4,724 (in 2020) to £15,355 (in 2021). The expenditure in 2021 reflected the payments to Allglass Ltd for 2 PVCu doors and 4 windows in March 2021 (£6,109.20) and 2 doors and 5 windows in October 2021 (£7,485.67).
- i) The overall result of the Centre's operations in 2021 resulted in the Centre moving from a Net Surplus of £6,208.08 (in 2020) to a Net Deficit of £1,410.98 (in 2021).
- j) The Capital and Reserves balance at the year-end 31 December 2021 amounted to £22,947.17 (reflecting the £1,410.98 deficit in the year of account). As at 31 December 2021 it is considered that there were sufficient reserves and contingency sums being maintained to meet, within reason, any unforeseen items of expense that may occur.
- k) The value for Debtors as at 31 December 2021 stood at £2,209.00. The Charity's accounting system provides for a detailed Aged Debtors Analysis which can be used to monitor outstanding debts and facilitates the recovery of sums due from late payers where necessary.

- l) The Charity was registered during the year with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for Local Charity purposes (Registration ZA169897 refers).
- m) The £10 Petty Cash Account was closed in the year, the balance on the account being paid into the Treasurer's Account on 20 December 2021.
- n) The Charities Act 2011 requires all registered charities to prepare a Trustees' Annual Report (TAR) and Accounts and to submit them to the Charity Commission if their income was greater than £25,000. The Commission's website entry for Rendlesham Community Centre Charity confirms that the reporting is up to date, the Accounts and the TAR for the year ended 31 December 2020 having been received by the Commission on 5 August 2021, within the required time for submission.

### **3. Basis of Independent Examiner's report**

My examination was carried out in accordance with the applicable Directions given by the Charity Commission. 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 Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given 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.

### **4. Independent Examiner's statement**

I have completed my examination.

- a) I confirm that no material matters have come to my attention which gives me cause to believe that in any material respect the accounting records were not kept in accordance with Section 130 of the Charities Act 2011 or the accounts did not accord with the accounting records or comply with the applicable requirements concerning the form and content of accounts.
- b) I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report (other than those matters already listed at item 2 above) in order to enable a proper understanding of the accounts to be reached.

*Trevor Brown*

**Trevor Brown**  
**Chartered Institute of Public Finance and Accountancy**

**21 February 2022**

3

**TREVOR BROWN CPFA**  
**Internal Audit Services**  
**Charnwood, California, Woodbridge, Suffolk IP12 4DE**  
**Tel: 01394 384698 or 07587 523764 Email: tcdbrown01@yahoo.co.uk**

**RENDELSHAM COMMUNITY CENTRE CHARITY**

England & Wales - Charity number 1125733

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# Accounts

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# Independent Examiner's Report to the Trustees of Rendlesham Community Centre Charity – year ended 31 December 2020

**Registered Charity No: 1125733**

**Income in Year: £25,874.25**

**Expenditure in Year: £19,666.17**

**Capital & Reserves as at 31 December 2020: £24,358.15**

## **1. Respective responsibilities of Trustees and Independent Examiner**

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Trustees require an independent examination.

As the Independent Examiner it is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act 2011.
- b) follow all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act and state whether particular matters have come to my attention.

## **2. Report for the year ended 31 December 2020**

The Governing Document (Trust Deed) is dated 9 April 2008. The Area of Benefit is the Parish of Rendlesham in the County of Suffolk.

The aims and activities of the Charity are to *'run Rendlesham Community Centre like a village hall for the use of the inhabitants of the Parish of Rendlesham in Suffolk without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, including the use of the property for recreation and leisure time occupations in the interests of social welfare for the said inhabitants'*. Further details regarding 'what the Charity does, who the Charity helps and how the Charity works' have been registered with the Charity Commission.

Transactions for both income and expenditure in the year of account were examined on a sample basis. An accounting system is in place with detailed breakdown of income and expenditure recorded within the system. Satisfactory documentation and records are maintained and payments are supported by appropriate paperwork. All documentation was very well presented for the Independent Examination.

The following observations are made:

- a) The Accounts for the year ending 31 December 2020 have yet to be approved by the Trustees.

1

**TREVOR BROWN CPFA**  
**Internal Audit Services**  
Charnwood, California, Woodbridge, Suffolk IP12 4DE  
Tel: 01394 384698 or 07587 523764  
Email: tcdbrown01@yahoo.co.uk

- b) The Independent Examiner confirmed that the End-of-Year Accounts were correctly balanced and supported by complete bank statements in respect of the Charity's Lloyds Bank Accounts.
- c) The Independent Examiner verified the total amount of receipts and payments recorded in the year ending 31 December 2020 with the bank statements. A sample of invoices was examined to confirm the controls exercised over the payments system and all was found to be in order. Similarly, a sample of income received was examined in relation to supporting information and found to be satisfactory.
- d) Payments from the Charity's Lloyds Treasurers (Current) Bank Account were made through internet banking, standing order and direct debit transactions. From the sample examined, invoices and vouchers supporting the online payments were initialled by signatories in confirmation of the payment being correctly made.
- e) The Independent Examiner's Report for the previous year (ending 31 December 2019) displayed a total of Capital and Reserves of £18,110.08. However, the Report noted that the purchase of an HP Deskjet Printer on 12 April 2019 had been charged to the Stationery account as a consumable. Following the issue of the Report, the Printer purchase value of £39.99 was subsequently recorded as an asset within Office Equipment. The total of Capital and Reserves brought forward as at 1 January 2020 accordingly amounted to £18,150.07 (£18,110.08 plus the £39.99 value of the printer).
- f) The increase in the Fixed Assets total balance from £2,535.64 (as at 31 December 2019) to £3,090.63 (as at 31 December 2020) reflects the inclusion of the HP Deskjet Printer (£39.99) – as per e) above - and the acquisition during 2020 of a Marquee/Party Tent (£515.00 within Furniture and Fixtures).
- g) Insurance was in place during the year, the renewal with Zurich Insurance at a cost of £1,372.35 being paid on 13 March 2020. The Independent Examiner has been informed that the cover for Public Liability is for £5 million and the Fidelity Guarantee cover is for £5,000.

The normal standard cover for Public Liability for village halls, play equipment etc. is currently £10 million. The Trustees are advised to review the level of cover with the Insurers with a view of increasing cover up to that standard amount.

As stated in the Independent Examiner's Report for the year ending 31 December 2019, Fidelity Guarantee cover is normally based on the maximum amount of bank/cash sums held by the organisation at any one time. The Charity held £21,267.52 in Bank/Cash/Debtors at the year-end 31 December 2020, significantly more than the level of insurance cover currently in place. The Trustees are advised to review the level of Fidelity Guarantee cover with the Insurers with the view of increasing the cover to ensure that it is in line with the amount of cash/bank sums held by the Charity.

- h) As a result of the Covid-19 pandemic and the restrictions applied nationally, Sales from Facility Hirings fell during the year of account from £30,637.65 (in 2019) to £15,874.25 (in 2020). The shortfall in income was partly offset by the grant of £10,000 received from East Suffolk Council on 28 April 2020 under a Government scheme to support local communities during the pandemic.
- i) Similarly, the pandemic impacted heavily upon some areas of the Charity's routine operations, with a significant decrease in Caretaking costs and Premises Expenses in the year. Expenditure listed under Overheads decreased from £27,108.21 (in 2019) to £19,666.17 (in 2020) and resulted in the Surplus in the year increasing from £3,529.44 (in 2019) to £6,208.08 (in 2020).

- j) The Capital and Reserves balance at the year-end 31 December 2020 amounted to £24,358.15 (reflecting the £6,208.08 surplus in the year of account). As at 31 December 2020 it is considered that there were sufficient reserves and contingency sums being maintained to meet, within reason, any unforeseen items of expense that may occur.
- k) The value for Debtors as at 31 December 2020 stood at £1,288. The Charity's accounting system provides for a detailed Aged Debtors Analysis which can be used to monitor outstanding debts. As at 31 December 2020 an amount of £189.00 remained due from the Monday Quilting Club for hirings in 2018. This sum is being settled by means of a monthly direct debit payable to the Charity.
- l) The Charity was registered during the year with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for Local Charity purposes (Registration ZA169897 refers).
- m) The Charities Act 2011 requires all registered charities to prepare a Trustees' Annual Report (TAR) and Accounts and to submit them to the Charity Commission if their income was greater than £25,000. The Commission's website entry for Rendlesham Community Centre Charity confirms that the reporting is up to date, the Accounts and the TAR for the year ended 31 December 2019 having been received by the Commission on 25 August 2020, within the required time for submission.

### **3. Basis of Independent Examiner's report**

My examination was carried out in accordance with the applicable Directions given by the Charity Commission. 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 Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given 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.

### **4. Independent Examiner's statement**

I have completed my examination.

- a) I confirm that no material matters have come to my attention which gives me cause to believe that in any material respect the accounting records were not kept in accordance with Section 130 of the Charities Act 2011 or the accounts did not accord with the accounting records or comply with the applicable requirements concerning the form and content of accounts.
- b) I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report (other than those matters already listed at item 2 above) in order to enable a proper understanding of the accounts to be reached.

*Trevor Brown*

**Trevor Brown**  
**Chartered Institute of Public Finance and Accountancy**

**16 March 2021**

**TREVOR BROWN CPFA**  
**Internal Audit Services**  
**Charnwood, California, Woodbridge, Suffolk IP12 4DE**  
**Tel: 01394 384698 or 07587 523764**  
**Email: tadbrown01@yahoo.co.uk**

Date: 02/02/2021  
Time: 09:28:31

**RENDESHAM COMMUNITY CENTRE**

Page: 1

**Profit and Loss**

From: Month 1, January 2020  
To: Month 12, December 2020

Chart of Accounts: Default Layout of Accounts [PARTIAL]

	<u>Period</u>	<u>Year to Date</u>	
<b>Sales</b>			
Product Sales	15,874.25	15,874.25	
Other Sales	10,000.00	10,000.00	
	25,874.25		25,874.25
<b>Purchases</b>			
	0.00		0.00
<b>Direct Expenses</b>			
	0.00		0.00
<b>Gross Profit/(Loss):</b>	<u>25,874.25</u>		<u>25,874.25</u>
<b>Overheads</b>			
Gross Wages	1,208.00	1,208.00	
Rent and Rates	1,691.38	1,691.38	
Heat, Light and Power	6,805.57	6,805.57	
Printing and Stationery	64.41	64.41	
Telephone and Computer charges	1,231.72	1,231.72	
Professional Fees	740.00	740.00	
Maintenance	7,928.81	7,928.81	
Bank Charges and Interest	(3.72)	(3.72)	
	19,666.17		19,666.17
<b>Net Profit/(Loss):</b>	<u>6,208.08</u>		<u>6,208.08</u>

## RCCC TREASURERS REPORT FOR 2021 AGM.

As you are all aware COVID had a huge impact on the usage and revenue for the Centre in 2020.

Income was £25,874.25 which included the Government Grant of £10,000 given to all Community Centres/village halls. This was still £4,763.40 lower than in 2019. Most of the £15,874.25 came from the Social Club who continued to pay during the lockdowns as did The Parish Council for The Parish Office.

Expenditure was also down at £19,666.17 some £7,442.04 lower than in 2019, main savings, Electricity, Caretaking, Cleaning, Book Keeping and Maintenance.

Cash in the Current account dropped to £3,856.30 however the £10,000 grant was transferred to the Contingency Account which stood at £16,113.62.

Debt was the lowest with just £1,288 outstanding most of which will have been paid in January.

The Auditor has suggested that we look at the Insurance cover for Public Liability (£5m) and Fidelity Guarantee (£5k) with a view to increasing such to £10m and £10k accordingly. We have been given an extension of 3 months by our Insurer due to Covid ( now due in June) and therefore have time to assess the financial impact on our Insurance costs.

The Budget for 2021 is not going to be easy to determine and may well be the case we assess as the months go by.

Roy Ince, Trustee/Treasurer. March 2021.