

Trustee Annual Report – as at 31st 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 1st 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**

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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 9th June 2025

Rendlesham Community Centre Charity

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

Date: _____

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

Date: _____

A	Bank Reconciliation at 31/12/2024		
	Cash in Hand 01/01/2024		12,741.08
	ADD Receipts 01/01/2024 - 31/12/2024		37,378.83
	SUBTRACT Payments 01/01/2024 - 31/12/2024		50,119.91 33,582.29
	Cash in Hand 31/12/2024 (per Cash Book)		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	
			18,372.57
	Less unrepresented payments		1,854.95
			16,517.62
	Plus unrepresented receipts		20.00
	Adjusted Bank Balance		16,537.62
	A = B Checks out OK		

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 unpresented payments of £1,854.95 (itemised and presented to the Examiner)
 - An addition of unpresented 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