



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

**Report to the trustees/  
members of**

Charity Name

WORLINGHAM COMMUNITY FACILITY

**On accounts for the year  
ended**

5<sup>TH</sup> APRIL 2025

**Charity no**

1152774

**Set out on pages**

9 to 13 of the attached accounts.

I report to the trustees on my examination of the accounts of the above charity for the year ended 05/04/2025.

**Responsibilities and  
basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:**

**Date:**

2-1-2026

**Name:**

Leslie Robert Newman FCA

**Relevant professional  
qualification(s) or body  
(if any):**

Institute of Chartered Accountants in England and Wales

**Address:**

Newman & Co Chartered Accountants

7 Hungate, Beccles,

Suffolk, NR34 9TT

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None.

# **Worlingham Community Facility**

(A Charitable Incorporated Organisation)

**Charity number 1152774**

## **Report and Financial Statements For the Year Ended 5 April 2025**

**Worlingham Community Facility**  
(A Charitable Incorporated Organisation)  
**Financial Statements**  
**For the Year Ended 5 April 2025**

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## **Worlingham Community Facility Report of the Trustees for the year ended 5 April 2025**

The Trustees present their directors' report and audited financial statements for the year ended 5 April 2023.

### **Reference and Administrative Information**

Charity Name: Worlingham Community Facility

Charity number: **1152774**

CIO - Association Registered 09 Jul 2013

Contact: Mrs Wendy Summerfield  
7 Paddocks Green  
Worlingham  
Beccles  
Suffolk  
NR34 7RW

### **Trustees**

Mr Adrian Crockett	Chair
Mrs Wendy Summerfield	Secretary
Dr Paul Gurbutt	Treasurer
Mrs Alison Culyer	
Reverend Philip Cudmore	
Mr David Bland	
Mr Norman Brooks	
Mr David Howson	
Mr Stephen Larkin	
Mr Dennis Robbins	
Mr Jonathan Smith	
Mrs Sheila Smith	

**Bankers** – Barclays Bank plc,

**Solicitors** - Birketts LLP, Norwich

## **Our Aims and objectives**

### **Purposes and Aims**

The object of the Worlingham Community Facility (WCF) is to provide community facilities in the interests of social welfare for recreation and leisure time occupation with the purpose of improving the conditions of life of the inhabitants of Worlingham and the neighbourhood hereinafter called "the area of benefit"

### **How our activities deliver public benefit**

When compiling the Parish Plan in 2008, everyone in the village was issued with a questionnaire. The response was outstanding with over 60% of the residents, almost 2000 people, completing the form. Of these over 80% said that the most important thing missing from Worlingham was a community space.

All our charitable activities focus on the creation of a community facility for the use of the inhabitants of Worlingham, and surrounding area, on the site of the former Worlingham Church of England Voluntary Controlled Primary School, in Rectory Lane, Worlingham.

The trustees have had regard for guidance on public benefit. The trustees have been working with Badger Building to deliver the a new community facility for the village and surrounding area.

### **Achievements and Performance**

In March 2024, barriers were installed so that the slow worms discovered on site could be gathered and moved to their new habitat which had been constructed over the previous few months on the near-by All Saints Green. The work then began on laying out the site, including the line of the roads and digging the footings for some of the houses. The topsoil was piled high in the area planned for the hall.

The achievements over the year can be best shown in a series of photographs.

The photograph taken on 31 March 2024, looking from Rectory Lane towards the church shows the line of a road, the footings of one of the houses. The area for the hall is where the diggers and piles of bricks are located.



**View of site in on 31 March 2024. Hall location is where the digger are. The line of the road and the base of one house**

By July, work had started on the hall. In the view from All Saints' Green, the base and beginnings of the wall can be seen.



**Construction of the hall begins. The base is in place in July 2025.**





**Construction of the walls well underway in September**

By September, the walls were up to the tops of the doors.



**Roof Trusses in place and walls nearly complete in November 2025**



And in November, the roof trusses were in place and the walls nearly complete. The walls were completed in December, but a delay in delivery of tiles for the roof meant that this task could not be completed until March 2025.

The final picture shows the hall on 31 March 2025. With the roof fully tiled and most of the scaffolding removed. The next stage is to install the windows and doors to



**Building with tiled roof awaiting doors and windows to be fitted**

**31 March 2025**

make the building water-tight and permit the internal work to begin.

The Trustees have not been inactive in this period. Even though the hall comes with a fitted kitchen there are many features which are not included in the contract, such a hearing loop, security and CCTV system. Also the hall will need to be furnished with chairs tables, supplied with cutlery and crockery, blinds, etc. The Trustees have drawn up a list of requirements and have been trying to fund raise by sponsorship schemes and grant applications.

The Trustees have decide to have a tea point near the main entrance so that users can make drinks without needing to access the kitchen. This will need plumbing work in addition to the contract. Also the Trustees wished to have a hygienic wall covering

in the kitchen instead of tiles. Both of these items have been paid for from a grant from the Parish Council.

A grant has been obtained to cover some of the cost of the tea point installation.

A company has been contracted to install the hearing loop and a grant has been obtained towards this cost which will enable the Parish Council grant to be spent on other essential items such as security.

The Trustees have started to search for a management group to run the hall once it is handed over later in 2025. There are so far 6 people who have expressed a strong interest at a meeting with the Trustees.

Even though we failed in our application for a National Lottery grant, we have had a grant towards the purchase of chairs and tables, the first of which arrived in March. At the same time the Trustees launched a sponsor a chair scheme to help towards this and further purchases.

By comparison with previous years of frustration, the CIO is tangibly moving towards its aim to provide community facilities for the people of Worlingham and the surrounding area.

## Financial Review

Worlingham Community Facility			
Statement of Financial Activities for the year 2024-2025			
	2024-2025		2023-2024
Income from resources			
Donations and grants	£	7,029	£ 11,224
Loan	£	-	£ -
Investment income	£	-	£ -
Sundry income	£	11	£ -
Total income from resources		£ 7,040	£ 11,224
Resources expended			
Governance costs	£	453	£ 420
Loan repayment	£	-	£ -
Bank charges	£	-	£ -
Legal costs	£	-	£ 6,034
Design and planning costs	£	-	£ 288
Project Management costs	£	5,508	£ 4,950
Overpayments	£	10	
Orders for build	£	5,695	£ -
Publicity	£	67	£ -
		£ 11,733	£ 11,692
Net income for the year		(£ 4,693 )	(£ 468 )
Cash at Bank	£	21,477	

**Worlingham Community Facility****Balance Sheet 2024-2025**

		2024-2025		2023-2024
<b>Fixed Assets</b>				
Tangible fixed assets	£	1	£	1
Investments	£	-	£	-
		<u>£ 1</u>		<u>£ 1</u>
<b>Current Assets</b>				
Cash at bank	£	21,477	£	26,169
Creditors	£	-		
		<u>£ 21,477</u>		<u>£ 26,169</u>
<b>Net Assets</b>		<u>£ 21,478</u>		<u>£ 26,170</u>



### **Responsibilities of the Trustees**

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the CIO will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Trustees are also responsible for safeguarding the assets of the charitable incorporated organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with company law, the Trustees acting as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

### **Examines**

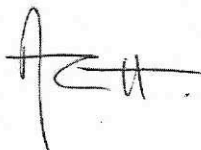
The account have yet to be examined.

The draft report and accounts were approved by the Trustees on 12 October 2025 and signed on their behalf by:

**Mrs Wendy Summerfield (Secretary)**



**Mr Adrian Crockett (Chairman)**



These accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

## **Notes forming part of the Financial Statements for the year ended 5 April 2022**

### **1. Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

#### **(a) Basis of accounting**

The financial statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value, and in accordance with the Companies Act 1985 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

#### **(b) Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

#### **(c) Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- A suitable website provider is still being sought.

#### **(d) Fixed assets**

The only fixed asset is the land upon which the hall will be built. This is stated at cost.

### **2. Trustee Remuneration & Related Party Transactions**

No Trustee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2023-2024).

### **3. Grants and Donations**

Part of the East Suffolk Council Community Infrastructure Levy grant for professional services was used the employment of of an employer's agent to help supervise the project on behalf of WCF. Invoices are paid and the sums reclaimed from East Suffolk Council.

Worlingham Parish Council has made a grant of £20,000 for the hall to provide items such as a hearing loop, security systems.

Trustees have been contacting local businesses and a number of donations have been received.

### **4. Investment income**

There are no funds invested. All moneys are in a current account with Barclays Bank plc.

### **5. Governance costs**

The Trustees have taken out trustee liability insurance.

## **6. Creditors**

None

## **7. Working Capital Asset Statement**

One of the recommendations from the Audit of 2017-2019 was to produce a Working Capital Asset Statement. The only capital asset at the moment is the land which was purchased for £1. This asset cannot be sold and can only be used for the purpose of the construction of a community hall on it. Full valuation of the land and the hall will be included in the year when the hall is completed and handed over to the CIO by Badger Building.

## **8. Recommendations from 2022-2023 audit**

Following the inspection of the accounts, the Charity Commission has been contacted about the level of audit required during the year when the hall is taken into the CIO's account. Advice is currently being sought from a local accountancy company.