

**Minutes of the Foakes For Recreation Trust Meeting**  
**held on 5<sup>th</sup> February 2026 at 6:00pm**  
**In the Talberd Room, Foakes Hall, Stortford Road,**  
**Great Dunmow**

Trustees Present:

C Sullivan (Chair)

P Anderson

J Moretta

C Brobyn

K Puddick

P Cobb

C James

**In attendance:**

Ms A Alexander (Town Clerk)

Mr J Coleman (Deputy Town Clerk)

**48) Introduction and welcome**

The Chair welcomed everyone to the meeting.

**49) Apologies for absence**

Apologies for absence were received from A Armstrong, C Arnold, R Jones, P Lavelle, J Murdoch, K O'Connell and S Withington.

**50) Minutes**

On the motion of C James, seconded by P Anderson it was **RESOLVED** to accept and approve the minutes of the meeting held on 14th July 2025 as true and accurate records of the meetings.

There were two abstentions and five votes in favour.

**51) Independent Examiner's Report**

i. On the motion P Cobb of seconded by C James it was unanimously **RESOLVED** to note the Independent Examiner's Report 1<sup>st</sup> April 2023 – 31<sup>st</sup> March 2024.

ii. On the motion P Cobb of seconded by J Moretta it was unanimously **RESOLVED** to note the Independent Examiner's Report 1<sup>st</sup> April 2024 – 31<sup>st</sup> March 2025

**52) Annual Accounts**

i. On the motion of P Cobb seconded by C Brobyn it was unanimously **RESOLVED** to note the Annual Accounts 1<sup>st</sup> April 2023 – 31<sup>st</sup> March 2024.

*K Christie joined the meeting at 6:20pm.*

ii. On the motion of P Cobb seconded by J Moretta it was **RESOLVED** to note the Annual Accounts 1<sup>st</sup> April 2024 – 31<sup>st</sup> March 2025.

There were two abstentions and five votes in favour.

**53) Trust Signatories**

On the motion of P Cobb seconded by J Moretta it was unanimously **RESOLVED** to operate Trust signatories inline with the Town Council mandate.

**54) Consideration of any other business**

None.

*The meeting closed at 6:31pm.*

**GREAT DUNMOW TOWN COUNCIL**

**FOAKES FOR RECREATION GROUND  
INCOME AND EXPENDITURE REPORT  
FOR THE YEAR ENDED 31ST MARCH 2024**

**INCOME**

Pavilion and Ground Fees	28,882.33
Miscellaneous:      Wayleaves	82.95
	<u>82.95</u>
	28,965.28
Investment Income:    M&G Charibond	2,107.35
Grants Received:	0.00
	<u>31,072.63</u>
Financial Assistance received from Great Dunmow Town Council	95,672.77
	<u>126,745.40</u>

**EXPENDITURE**

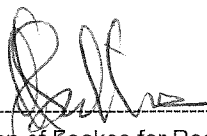
Pavilion Utilities and Payphone	6,168.17
Pavilion Maintenance	8,320.33
Administration Charge	27,397.00
Establishment Charges	10,313.00
Skate Park	164.30
Grass Cutting	9,435.92
Groundsman and supplies	55,080.38
Groundsman - van and running costs	3,042.42
Hedging and Treework	2,740.00
Car Parks, Footpaths, Tracks & Open Space maintenance	3,900.94
Audit Fees	170.00
Insurance	1,697.94
Miscellaneous	533.00
Play Equipment and Safety Surfacing	-2,218.00
	<u>126,745.40</u>
	<u>£0.00</u>

**ASSETS AT 31ST MARCH 2024**

M&G Charibond	5,105.64
RGT - COIF account    Re      Recreation Ground Trust	3,086.06
	<u>£8,191.70</u>

Note: \*    Fixed Assets consists of land at the Recreation Ground which forms part of the Trust and therefore has no value.

The above statement represents fairly the financial position of the Authority as at 31st March 2024

  
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Chairman of Foakes for Recreation Ground Trust

5-2-2026  
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Date

# **Independent Examiner's Report to the Trustees of Foakes for Recreation Ground: year ended 31 March 2024**

**Registered Charity No: 301313**

**Income in Year: £126,745.40**

**Expenditure in Year: £126,745.40**

**Balance of Reserves as at 31 March 2024: £8,191.70**

## **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 March 2024.**

The Charity Commission records a Standard Registration taking place on 20 December 1965. The Area of Benefit is stated as the Parish of Great Dunmow in the County of Essex.

The aims and activities of the Charity are to provide '*Recreational facilities. Upkeep and conservation of open spaces for the benefit of the local community*'. Further details regarding 'what the Charity does, who the Charity helps and how the Charity works' have been registered with the Charity Commission.

The Recreation Ground and the Dourdan Pavilion are well used by the community for a variety of activities and community events.

The Charity has a Rialtas accounting system in place with detailed breakdown of income and expenditure recorded within the system. An Income and Expenditure Account for the year ended 31 March 2024 has been constructed and presented to the Independent Examiner, who attended the Great Dunmow Town Council's offices on 7 July 2025, when the Trust's End of Year Accounts and supporting information and data were examined.

The Accounts for the year ending 31 March 2024 have yet to be approved by the Trustees.

The following observations are made (in **bold** where action is recommended or consideration should be given by Trustees):

a) This Independent Examination covers the period 1 April 2023 to 31 March 2024. The End-of-Year Accounts have been constructed and balanced by the Great Dunmow Town Council's Finance Officer, Anne Mangham, using the Rialtas Accounting system. The Finance Officer has sufficient financial data to complete Form CC16a, to be submitted to the Charity Commission as soon as practicably possible (the due date was 31 January 2025).

b) The Trust met once during the 2023/24 year of account. At the meeting of the Trust on 21 November 2023, the Trustees received the Internal Audit Report 2022/23, noted the Annual Accounts for the year 2022/23 and received a Budget Report for the year 2023/24 dated 14 November 2023. The recommendations of the Finance Officer and agreed an alteration of Signatories to Bank Mandates as follows:

- The Correspondence Contact would be the Town Clerk
- Change Signatories to the Town Clerk
- Councillor C James to remain as Signatory

c) A Reconciliation between the overall Reserves (the Trust's Assets) at the beginning of the year and at the end of the year can be displayed as follows:

The Reserves balance b/f as at 1 April 2023:	£8,150.56 (M&G Charibond (£5,064.50) and COIF Account (£3,086.06))
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Add:

Recorded Income in the Year:	£31,072.63
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Town Council's contribution:	£95,672.77
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Increase in Value of Investments in the year:	£41.14
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Deduct:

Recorded Payments in the Year:	126,745.40
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The Reserves Balance c/f as at 31 March 2024:	£8,191.70 (M&G Charibond (£5,105.64) and COIF Account (£3,086.06))
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d) The Trust prepares an Annual Budget as a separate page within the Town Council's Budget which includes planning for maintenance, running costs and improvements. The Town Council's approved Financial Regulations apply to the Trust. Income and expenditure transactions are tracked during the year by the Finance Officer, maintaining a clear audit trail.

e) The Charity's financial administration is undertaken by the Finance Officer to a high standard through the use of the Rialtas accounting system. End of Year financial statements (Income and Expenditure Account, supporting information and related data) have been prepared by the Finance Officer. The Rialtas Accounting system displays the date of payment, the method of payment, the payee (or person/organisation making payment to the Charity in the case of sums received) and the category/sub-category concerned. The Rialtas accounting system secures the necessary financial control over transactions and provides clear evidence of each payment and receipt administered for the Charity through the accounting system.

f) The Independent Examiner undertook a sample examination of the entries in the Rialtas Payments Lists. Individual invoices/vouchers are retained within the Town Council's documentation and were subject to review under the Council's Internal Audit 2023/24.

g) The Reserves balance at the year-end 31 March 2024 amounted to £8,191.70 and reflected the increase of £41.14 from the balance of £8,150.56 at the end of the 2022/23 year of account).

h) The accounting Deficit of £95,672.77 in the year 2023/24 has been met by the Town Council as a contribution (financial assistance) to the Charity Trust. Without the Town Council meeting the deficit each year the future of the Charity would clearly be unsustainable bearing in mind the current level of reserves retained. Without the Town Council's financial support there would not be sufficient reserves and contingency sums being maintained to meet the future spending demands or possibly any unforeseen items of expense that may occur.

i) As at 31 March 2024 the Charity held Investments with M&G Charibond (£5,105.64) and COIF Account (£3,086.06).

j) The Finance Officer confirmed that the procedure and controls in place for Payments in the year 2023/24 were in accordance with the approved arrangements in place for the Town Council. The processes in place for the Town Council for the year 203/24 were examined by the Council's Internal Auditor during 2024 and were found to be satisfactory and accordingly have not been examined as part of this Independent Review of the Charity.

k) The Overall Recorded Income of £31,072.63 in the 2023/24 year of account consisted of Pavilion and Ground Fees (£28,882.33), Wayleaves (£82.95) and Investment Income/Interest (£2,107.35).

l) Expenditure of £126,745.40 in the 2023/24 year of account included (inter alia) Grounds Staff and Supplies (£55,080.38), Charge for Administration (£27,397), Car Parks, Footpaths, Tracks and Open spaces Maintenance Costs (£3,900.94) and Pavilion Maintenance (£8,320.33) and Establishment Costs (£10,313).

m) The Charity is not registered with HMRC for VAT purposes. The Charity does not have a separate bank account and accordingly any payments are made through the Town Council. The VAT incurred is reclaimed by the Town Council and the net cost is then journalled to the Charity Accounts. The Charity is accordingly obtaining benefit from the Town Council's registration. As the Charity is not registered for VAT purposes, no VAT will be charged on any income received (the Finance Officer advised that the income sources would be exempt from any chargeable VAT). **It is recommended that the Charity seeks professional advice regarding the current arrangements that the Charity receives VAT repayments through the Town Council's Registration without having to register the Charity as a separate entity.**

n) The Charity does not maintain an Asset Register. The Finance Officer has listed the Investments totalling £8,191 70 as Assets as at 31 March 2024 and has noted in the Accounts that Fixed Assets consist of land at the Recreation Ground which forms part of the Trust and has no identified value in the Accounts.

o) The Finance Officer confirmed that insurance cover for the year 2023/24 was effected through the Town Council and the that cover included Public Liability, Employer's Liability and Fidelity Guarantee during the year of account.

p) The Annual Return for the previous year ended 31 March 2023 was recorded by the Charity Commission as being received on 30 January 2024 (having been required to be submitted by 31 January 2024). The Annual Return for the year 2023/24 was required to be submitted to the Charity Commission no later than 31 January 2025 and at the time of this Review is 157 days late.

### **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 information and data presented to the Examiner provide 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:

- a) I confirm that formal accounts (including an Income and Expenditure Account) have been constructed in respect of the 2023/24 year of account as evidence of appropriate control being maintained over the Charity's financial position and to evidence that the accounting records are kept in accordance with Section 130 of the Charities Act 2011 and comply with the applicable requirements concerning the form and content of accounts.
- b) Additional matters in connection with the examination and to which attention should be drawn are listed at item 2 above in this Report (in bold where action should now be taken).
- c) I would like to express my appreciation to Mrs Anne Mangham, Finance Officer, Great Dunmow Town Council, for her assistance during the course of this Examination.

*Trevor Brown*

**Trevor Brown**

**Chartered Institute of Public Finance and Accountancy**

**21 July 2025**