

ROWLANDS GILL AND DISTRICT COMMUNITY CENTRE

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

Charity Number 520738

ROWLANDS GILL AND DISTRICT COMMUNITY CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2024

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RGCC Annual Report 2024

Introduction

1. This annual report is a round-up of all activities carried out during the last year and a record of planned activities that were not carried out, together with an explanation.
2. Planned activities were included in The Rowlands Gill and District Community Centre business plan. They included a Centenary Plan for premises improvements to ensure that the building is repaired, upgraded and modernised by 2028 when it will be 100 years old.
3. A report of all prioritised activities (from the business plan) carried out this year are highlighted in bold print alongside the other less important activities that were also carried out.

Governance

4. **Recruit at least one more trustee** - There were nine trustees at the beginning of the year. A new Secretary Melanie Cornish-Fleet was appointed on 19th March, Michelle Fionda (Secretary) resigned because of illness from 30th May, and Marie Sidgwick, resigned on 15th July because of family illness. Ian Holmes was appointed to oversee premises issues on 20th Nov. A new booklet for potential trustees has been developed and we hope to recruit another trustee in 2025 to bring the number of trustees back up to 10.
5. **Implement improvements to the process for recruiting and retaining Volunteers** – A new booklet has been developed to inform potential volunteers about what's involved resulting in an additional regular volunteer. Although numbers fluctuate, we had around 12 active volunteers by the end of 2024.

Treasurer

6. Non-Grant income and expenditure were very similar at just over £21K. This was largely due to the removal of a tree close to the rear of the building at a cost of £3K, otherwise outgoings were similar to 2023.
7. Hire Rates have remained the same but are to be increased from March 2025 by about 10-20% to accommodate increased running costs.
8. The treasurer now has the discretion to waive or reduce initial costs for new start-ups to encourage take-up.
9. **Implement QuickBooks system** – After a difficult and time-consuming start, Quickbooks is now starting to produce efficiencies and has significantly improved processing times, accuracy and confidence in results.
10. Grants - the following grant bids were successful this year:-
 - a. £14.7K from Grantscape (SUEZ) – for replacement of the front perimeter wall, repairs to the conservatory ceiling and treatment of woodworm in the roof.
 - b. £14.28K from The Community Foundation for new heating controls and boiler.
 - c. £750 from The Council's housing department towards free children's events (Easter, Halloween and Xmas)

Secretary

11. **Develop better PR and Marketing campaigns to maximise the use of the building** – a trustee with dedicated responsibilities has successfully produced and delivered marketing materials for all events this year. It was recognised that more could be done to promote private-hire events where they needed support.

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12. Newsletter – The newsletters have been well-received. Some of the regular groups have given permission to use their members email addresses to send the newsletter direct to those individuals but in the main we have relied on having stocks available in the hall.

Bookings

13. **Deliver 6 or 7 fundraising and free events per year** – 4 fundraising, 2 evening markets and 2 free events for children were delivered this year. These included: Plant and Craft sale, a murder mystery evening, an evening music event and a Xmas Fayre. A free easter party and Halloween party for children also took place. The Xmas Fayre was extended to give children access to a free Santa and tombola prizes.
14. Regular Bookings – In addition to the classes that have been going for some time, a Strength & Balance Class for NHS-referred patients started in February and recently extended its hours to include a social component. A weekly line-dancing class started in June, initially free for 6 weeks with funding from Gateshead OPA. The long-standing leaders of the Yoga and of the Gibside Singers retired this year but the classes have continued under new leadership. A youth club started in July (Youth Focus NE) and is working well. Several young people have provided invaluable help as volunteers for the community centre's fund-raising activities.
15. Casual bookings – a record 48 casual bookings took place this year – 20 of which were for children's birthday parties (usually with bouncy castle). Only 5 involved commercial activities. The remainder were a mixture of charity fund raising events and parties for other occasions.

Premises

16. **Remove Corsican Pine tree to prevent further roofing issues** – the tree at the rear of the building was removed by West Jesmond Tree Surgeons. Planning permission has been obtained for removal of the Corsican pine tree at the front of the building which is damaging the car park.
17. **Repair ceilings in conservatory and annex** – funds were obtained from Grantscape (SUEZ) for the repair and painting of the ceilings in the conservatory, annex and entrance hall.
18. **Replace perimeter wall** – the existing walls were demolished and rebuilt by Laidler & Sons, who also re-pointed the wall at the rear of the building. Replacement metal railings were provided by KL Metalwork. Funds were provided by Grantscape (SUEZ).
19. **Treat woodworm discovered during roofing work** – This was funded by Grantscape (SUEZ) and completed by Rentokil.
20. Outside storage - A new shed was installed for gardening and other heavy-duty equipment.
21. **Replace/repair roof and gutters** – Final phase of the roof repair was completed in January 2024.
22. **Replace broken conservatory and misted windows** – This priority will be carried forward to 2025 until grant funding can be obtained.
23. **Automated heating system** – grant funding was obtained from The Community Foundation and the automated control system installed in January 2024.
24. **Insulate the building** – This has again been deferred until 2025 pending a decision about all of our energy requirements and are dependent upon successful bids to grant funders.
25. Smaller DIY issues dealt with by premises trustee include - Curtain rails on the stage have been fixed, outside drainage from conservatory roof has been re-routed to meet the main drain. A waterproof box is being added to the external socket to facilitate Christmas lights.

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26. Surroundings – volunteer gardeners continue to tidy, weed, plant, mow and generally keep the surroundings looking cared for. Significant progress has been made to tame the side and rear of the building.

External Relationships

27. **Implement findings from the survey of residents and seek out activities to appeal to a more diverse range of people.** – carried forward to 2025
28. **Implement a broader range of fund-raising activities to reduce the involvement of trustees and volunteers** – this has been carried forward to 2025

IT and website

29. **Continue to improve trustees use of IT** – Use of SharePoint is gradually increasing. More than half of the trustees now have official email addresses and can use SharePoint and shared calendars. All trustees are able to use WhatsApp. Training has been offered several times during the year to the trustees and most have improved their skills as a result.

Joan Wainwright
Chair of Trustees

Ruth Hamilton
Treasurer

1st February 2025

ROWLANDS GILL AND DISTRICT COMMUNITY CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2024

I report on the financial statements of Rowlands Gill And District Community Centre for the year ended 31 December 2024, which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general 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.

Independent examiner's statement

In connection with my examination, 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; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

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

Lilian Hetherington FCA
Fellow of the Institute of Chartered Accountants in England and Wales
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX

Date: 19 March 2025

ROWLANDS GILL AND DISTRICT COMMUNITY CENTRE

RECEIPTS AND PAYMENTS ACCOUNTS

For the year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<u>Receipts</u>					
Donations and grants	5	21,097	19,841	40,938	70,081
Investment income	6	1,026	-	1,026	896
Total Receipts		22,123	19,841	41,964	70,977
<u>Payments</u>					
Charitable expenditure	7	21,378	38,096	59,474	63,473
Governance costs	8	240	-	240	-
Total Payments		21,618	38,096	59,714	63,473
Net of Receipts / - Payments		505	(18,255)	(17,750)	7,504
Opening cash at bank and in hand		32,912	27,280	60,192	52,688
Closing cash at bank and in hand		33,417	9,025	42,442	60,192

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 7 to 12 form an integral part of these financial statements.

ROWLANDS GILL AND DISTRICT COMMUNITY CENTRE

Charity Number 520738

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Cash funds					
Cash at bank and in hand	11	33,417	9,025	42,442	60,192
Liabilities	12			252	240

The notes on pages 7 to 12 form an integral part of these financial statements.

These financial statements were approved by the Board on: 18 March 2025

and are signed on its behalf by:

R Hamilton
Treasurer

J Wainwright
Chair

ROWLANDS GILL AND DISTRICT COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

The accounts have been prepared on the receipts and payments basis. An audit is not required by the charity's constitution and has not been requested by the trustees.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The charity meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £33,417 and has already secured sufficient funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Receipts

3.1 Recognition of receipts

Receipts are recognised when the charity has received the resources, any performance conditions attached to the item(s) of receipt have been met.

3.2 Offsetting

There has been no offsetting of receipts and payments, unless required or permitted by SORP.

3.3 Grants and donations

Receipts from government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has received the funds and any performance conditions attached to the grants have been met.

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Interest receivable

Interest on funds held on deposit is included when received.

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Payments on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the payment was incurred.

4.5 Liabilities

The charity has liabilities which are measured at settlement amounts less any trade discounts.

Rowlands Gill and District Community Centre

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

Analysis of receipts

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
5 Donations and grants				
Regular hall hire	11,270	-	11,270	11,342
Casual hall hire	2,258	-	2,258	2,452
Affiliation and membership fees	636	-	636	555
Events	5,511	-	5,511	6,395
Donations	1,422	-	1,422	1,072
GMBC children's party fund	-	750	750	450
Bernard Sunley Foundation	-	5,000	5,000	-
Grantscape	-	14,091	14,091	-
Asda Warm Spaces	-	-	-	535
Garfield Weston Foundation	-	-	-	8,000
Sir James Knott Foundation	-	-	-	25,000
Community Foundation	-	-	-	14,280
	<u>21,097</u>	<u>19,841</u>	<u>40,938</u>	<u>70,081</u>
6 Investment on deposit account				
Deposit account interest	1,026	-	1,026	896
	<u>1,026</u>	<u>-</u>	<u>1,026</u>	<u>896</u>

Income was £41,964 (2023: £70,977) of which £22,123 was unrestricted (2023: £22,423) and £19,841 was restricted (2023: £48,554).

Rowlands Gill and District Community Centre

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

Analysis of resources expended

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
7 Charitable expenditure				
<u>Support costs</u>				
Cleaner's payments	6,244	-	6,244	4,625
Premises	7,268	-	7,268	26,020
Cleaning	-	-	-	1,158
Water	730	-	730	634
Gas	1,612	-	1,612	1,773
Electric	1,751	-	1,751	1,738
Insurance/licences	1,810	-	1,810	1,627
Admin/office	138	-	138	107
IT	504	-	504	720
Events	1,244	-	1,244	1,422
Improvements	77	38,096	38,173	23,649
	<u>21,378</u>	<u>38,096</u>	<u>59,474</u>	<u>63,473</u>
8 Governance costs				
Independent examiner's fees for reporting on the accounts	240	-	240	-
	<u>240</u>	<u>-</u>	<u>240</u>	<u>-</u>

Expenditure was £59,714 (2023: £63,473) of which £20,012 was unrestricted (2023: £40,551) and £39,702 was restricted (2023: £22,922).

9 Transactions with trustees

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related parties transactions in the year.

Rowlands Gill and District Community Centre

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

10 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

11 Cash at bank and in hand

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Cash at bank	9,614	-	9,614	18,667
Business savings account	1,923	-	1,923	1,519
32 day notice account	21,880	9,025	30,905	40,006
	<u>33,417</u>	<u>9,025</u>	<u>42,442</u>	<u>60,192</u>

12 Liabilities at the period end

	2024 £	2023 £
Independent examination of accounts	252	240
	<u>252</u>	<u>240</u>

The above liability transactions are not included in the receipts and payments figures but are due to be paid for work done relating to the financial year.

13 Events after the end of the reporting period

No significant events affecting the Charity have occurred since the year end requiring an adjustment to these financial statements.

14 Analysis of charitable funds

Analysis of movements in unrestricted funds

For the year ended 31 December 2024

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	32,912	22,123	(21,618)	-	33,417
Totals	<u>32,912</u>	<u>22,123</u>	<u>(21,618)</u>	<u>-</u>	<u>33,417</u>

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

Rowlands Gill and District Community Centre

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

14 Analysis of movement in restricted funds

For the year ended 31 December 2024

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
Restricted funds	£	£	£	£	£
Roof repairs	13,000	-	(12,900)	-	100
Community Foundation grant	14,280	-	(5,355)	-	8,925
Bernard Sunley Foundation	-	5,000	(5,000)	-	-
GMBC Children's party grant	-	750	(750)	-	-
Grantscape	-	14,091	(14,091)	-	-
Totals	27,280	19,841	(38,096)	-	9,025

Purpose of major restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Roof repairs	Repair costs
Community Foundation grant	Heating repairs
Bernard Sunley Foundation	Roof repairs
GMBC Children's party grant	Event costs
Grantscape	Property repairs

15 Capital commitments

As at 31 December 2024, the charity had no capital commitments (2023 - £nil)