

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

England & Wales · Charity number 1161482

Details

Other names IFCA CIO

Status Registered

Legal form CIO

Registered 2015-04-29

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

Contact

Address Ingatestone Community Centre
7 High Street
Ingatestone
Essex
CM4 9ED

Phone 01277 352064

Email welcome@ifcc.org.uk

Website www.ifcc.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE TO;(A) PROMOTE THE BENEFIT OF THE INHABITANTS OF INGATESTONE & FRYERNING AND THE NEIGHBOURHOOD TOGETHER DEFINED BY THE PARISH BOUNDARIES OF INGATESTONE & FRYERNING (HEREINAFTER CALLED THE 'AREA OF BENEFIT' WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;(B) ESTABLISH, OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE (HEREINAFTER CALLED 'THE CENTRE?') AND THE FRYERNING PARISH ROOM (FPR) AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS.

Activities: Provides recreational and leisure facilities for use or hire at the Community Centre, Ingatestone and at Fryerning Parish Room.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Recreation
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£214,609	£198,117	-	-
2024-09-30	£221,841	£158,269	-	-
2023-09-30	£197,772	£134,602	-	-
2022-09-30	£159,391	£128,673	-	-
2021-09-30	£130,265	£90,170	-	-
2020-09-30	£135,141	£92,611	-	-

Trustees

Name	Role	Appointed
LILIAN HUNTER BEM	Chair	2014-05-15
Adrian Bonnett		2023-02-15
Daniel Edward Parkinson		2026-01-30
JENNIFER FOWLE		2017-06-15
JOHN ANTHONY GALVIN MBE		2014-05-15
Jim Donnell		2021-07-28
PAUL WISBEY		2014-05-15
Peter Batchelor OBE		2022-02-23
Teresa Ravenscroft		2021-07-28
Tom O'Connor		2021-07-28

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

England & Wales - Charity number 1161482

Accounts

Charity Registration No. 1161482

INGATESTONE & FRYERNING
COMMUNITY ASSOCIATION CIO

ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Peter Batchelor OBE Adrian Bonnett Jim Donnell Jennifer Fowle - Hon. Treasurer John Galvin MBE - Hon. Secretary Lilian Hunter BEM - Chairman Tom O'Connor Teresa Ravenscroft Paul Wisbey
Charity number	1161482
Principal address	7 High Street Ingatestone Essex CM4 9ED
Independent examiner	Rural Community Council of Essex Threshelfords Business Park Inworth Road Feering Essex C05 9SE
Bankers	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

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INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The Trustees present their report and accounts for the year ended 30th September 2025.

The accounts for Ingatestone & Fryerning Community Association CIO (IFCA CIO) have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice "Accounting and Reporting by Charities" for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in July 2014.

Objectives and activities

The objectives of the Association are;

- a) to promote the benefit of the inhabitants of Ingatestone and Fryerning and the neighbourhood together defined by the parish boundaries of Ingatestone and Fryerning without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said inhabitants and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of the social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
- b) to establish or secure the establishment of a community centre and the Fryerning Parish Room (FPR) and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objectives.

Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. In addition to a Club bar and a snooker room, a wide variety of activities are organised and take place from our Community Centre and FPR. The community halls and meeting rooms are available for use by local groups and organisations. The facilities have been used by groups as varied as the local opera group and the angling club as well as commercially operated exercise and dance groups. Local Tennis and Bowling Clubs operate from courts and green in the grounds of the Community Centre.

The Trustees confirm that they have sought to comply with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. They have agreed to refer to the guidance when planning their future activities and making management decisions. In particular, the Trustees will consider how planned activities will deliver public benefit that accords with the aims and objectives they have set.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Achievements and performance

Membership numbers in 2025 are slightly lower than the previous two years.

Membership category	2024-25 change	2025	2024	2023	2022	2021
Individuals	-28	356	384	364	239	209
Couples (number of people)	-34	298	332	368	314	290
Concessions	+4	211	207	204	236	218
Total	-58	865	923	936	789	717

*membership figures as at 31st October

Membership fees for 2025, differentiated between new members and existing members, remained at £21/£16 for an individual, £17/£12 for a concession and £33/£23 for a couple. Members of affiliated groups pay £11.

Our weekly Tuesday coffee mornings continue to attract a sizeable regular following. Under the stewardship of Liz Clark and a team of willing volunteers these sessions provide a welcoming atmosphere for 60 or more. Regular attendance by local crafts persons selling cards, plants etc and occasional visits from community Police Officers and others are helping develop a strong community focus at these events.

This year has seen the adoption of the Community Centre in an Essex County Council initiative involving a team of Anglo-European School students offering digital skills to locals. The 'digital champions' provide one-to-one assistance on basic and more complex requests to help locals with use of their phones and other IT equipment. Not only is this of practical benefit, but is yet another example of forging stronger links between the School and local communities. The arrangement is set to continue.

Our *Community Cinema* is now in its fourth year and attracting a keen regular following, with monthly films covering a range of film types. A total of 458 attended films in the 12 months to September 2025. Like the cinema, monthly *Bingo* sessions (now in their second year) are attracting a regular following.

Notwithstanding our limited resources the Centre was again at the heart of the village Christmas Market 2024, hosting indoor stalls and Father Christmas. Further successful IFCA organised events included an *Abba Revival* show and a lively *Elvis* tribute.

As indicated last year our improving financial position has allowed us to embark on a range of improvements to the Community Centre. We fulfilled our commitment to replace and

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

refurbish the banquet seating in the bar and carried out repairs and resigning parts of the car park.

Our top priority has been to carry out much-needed repairs to the roof of the original building which dates back to 1888 and the feature cupola. This had to be undertaken with some sensitivity as the frontage lies in the Ingatestone conservation area. A small group oversaw discussions with potential contractors, liaison with Brentwood Council and making final recommendations to the trustees. Works that included additional insulation, relaying tiles on new battens and repairing timbers in the cupola were carried out between May and August 2025. We are pleased with the outcome and with our preferred contractor.

Plans are in place for further redecoration of the external frontage and the side entrance, corridor and toilets.

Financial review

IFCA CIO had income during the year totalling £214,609 (2024 - £221,841), a decrease of 3%. Income from the Ingatestone premises was very similar to last year, but FPR's income from lettings and fundraising was just over £7,000 lower than last year, which fully explains the overall reduction in income. Expenditure for the year was significantly higher this year at £198,117 (2024 - £158,269), an increase of 20%, or nearly £40,000. This increase is explained by higher expenditure on the Ingatestone premises (primarily due to the restoration of the roof which cost over £52,000) combined with lower expenditure on FPR (because in the previous year they replaced the front entrance and side door at a cost of £12,000). The net surplus for the year was £16,492, which is just over £47,000 lower than the previous year (2024 - £63,572).

IFCA CIO has accumulated funds, equivalent to its net assets, of £610,137 to carry forward at 30th September 2025 (2024 - £593,645). These funds are to be used to continue to fund the future activities of the Community Association.

At the end of the financial year IFCA CIO had free reserves of £173,455 (2024 - £157,894). Approximately £33,000 of the free reserves are allocated to FPR, with the remainder allocated to Ingatestone. Our reserves policy states that we will always keep a minimum of three months' expenditure in free reserves, with any excess being put towards planned improvement projects. Three months' expenditure equates to £46,593 for 2025, leaving £126,862 as residual free reserves. Significant expenditure is planned in the near term (including redecoration and new technical equipment in the hall) which exceeds the amount currently held in residual free reserves.

The Trustees confirm that they have reviewed the major risks to which the charity is exposed and are satisfied that appropriate action has been taken to mitigate those risks.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Structure, governance and management

IFCA has operated as a Charitable Incorporated Organisation (CIO), Charity Number 1161482 since 2014 when a new constitution was adopted. Trustees are appointed from the membership and one may be nominated by each affiliated group. There are currently four affiliated groups, namely Ingatestone and Fryerning Tennis Club, Ingatestone Bowling Club, Ingatestone Musical and Operetta Group, and Young Expressions. At every annual general meeting one-third of the charity trustees are required to retire in rotation, but are eligible for re-appointment.

By the end of the reporting year there were nine trustees. Trustees meet monthly to consider management, finance, health and safety, premises and other issues as needed. Agendas, notes and action reports are prepared in respect of each meeting. This year the IFCA has reviewed its reserves policy and several staff and users have undergone dementia awareness training and fire awareness training.

The trustees who have served during the financial year 2024/25 are:

Peter Batchelor OBE	Trustee I&F Bowling Club
Adrian Bonnett	Trustee I&F Tennis Club
Jim Donnell	Trustee Ingatestone Musical & Operetta Group
Jennifer Fowle	Hon. Treasurer
John Galvin MBE	Hon. Secretary
Helen Hodey	Trustee Young Expressions (resigned 14 th July 2025)
Lilian Hunter BEM	Chairman
Tom O'Connor	Trustee
Teresa Ravenscroft	Trustee
Paul Wisbey	Trustee

There remains a stable board of trustees providing strategic direction and governance to the work of the IFCA. However, the vast majority of day-to-day operations are delivered via our loyal and effective administration team led by Centre Co-ordinator, Claire Staples along with Jacky Craythorne and Karen Rayment. In addition we have Ken Craythorne (caretaker services), Liz Clark (coffee mornings) and we use the technical services of Steve Bearpark.

No Honorary Officer or any other person connected with them, received remuneration from the IFCA, apart from reasonable reimbursement of out-of-pocket expenses.

**INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

The Trustees' report was approved by the Board of Trustees.

L. Hunter

**Lilian Hunter – Chairman
Trustee**

20th November 2025

Dated

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

I report to the Trustees on my examination of the financial statements of Ingatestone & Fryerning Community Association CIO (the charity) for the year ended 30 September 2025.

Responsibilities and basis of report

As the Trustees of the charity 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 financial statements 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:

- 1 the accounting records were not kept in accordance with section 130 of the Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 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 no concerns and 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.



Janet E Stobart FCCA
RCCE House
Threshelfords Business Park
Inworth Road
Feering
Essex C05 9SE

Dated: 20th November 2025

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Note	Ingatestone £	Fryerning £	Total 2025 £	Total 2024 £
<u>Income and endowments from:</u>					
Donations		3,837	100	3,937	4,830
Charitable activities	3	171,404	9,738	181,142	182,743
Interest received		4,175	-	4,175	3,141
Fundraising income	4	18,913	6,442	25,355	31,127
Total income and endowments		198,329	16,280	214,609	221,841
<u>Expenditure on:</u>					
Charitable activities	5	173,915	12,457	186,372	144,244
Raising funds	4	8,212	3,533	11,745	14,025
Total expenditure		182,127	15,990	198,117	158,269
Net income/(expense) for the year / net movement in funds		16,202	290	16,492	63,572
Fund balances at 1 October 2024		557,770	35,875	593,645	530,073
Fund balances at 30 September 2025		573,972	36,165	610,137	593,645

The statement of financial activities includes all gains and losses recognised in the year.

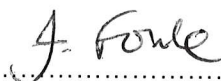
All income and expenditure derive from continuing activities.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	10		436,682		435,751
Current assets					
Debtors	11	8,222		9,935	
Cash at bank and in hand		189,679		164,865	
		<hr/>		<hr/>	
		197,901		174,800	
Creditors: amounts falling due within one year					
	12	(24,446)		(16,906)	
Net current assets					
			173,445		157,894
Net assets					
			<hr/>		<hr/>
			610,137		593,645
Charity funds					
Fryerning Parish Room retained reserves			36,165		35,875
Ingatestone retained reserves			573,972		557,770
			<hr/>		<hr/>
			610,137		593,645
			<hr/> <hr/>		<hr/> <hr/>



.....
Lilian Hunter – Chairman
Trustee



.....
Jennifer Fowle – Hon. Treasurer
Trustee

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Basis of preparation

1.1 Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice "Accounting and Reporting by Charities" for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014. The charity constitutes a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the Statement of Recommended Practice for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 Accounting policies

2.1 Income

Income is recognised in the Statement of Financial Activities when a) the charity becomes entitled to the resources, b) it is more likely than not that the trustees will receive the resources, and c) the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP). The charity has not received any government grants in the reporting period.

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP)

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

2.2 Expenditure and liabilities

Liabilities are recognised where 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.

2.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost less depreciation and any impairment losses.

Depreciation is recognised to write off the cost of assets over their useful lives on the following bases:

Land and buildings	Nil
Fixtures, fittings and equipment	20% straight line per annum
Fryerning Parish Room assets	20% straight line per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income / expenditure for the year

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

3 Charitable activities				
Income	Ingatestone	Fryerning	Total	Total
	£	£	2025	2024
			£	£
Lettings	27,695	9,738	37,433	39,326
Billiards and snooker	9,304	-	9,304	9,583
Rent receivable	48,991	-	48,991	49,192
Car park income	73,375	-	73,375	71,440
Subscriptions	11,759	-	11,759	12,922
Affiliation fees	280	-	280	280
Charitable activities	171,404	9,738	181,142	182,743
For the year ended 30 September 2024	170,186	12,557		182,743
4 Fundraising surplus				
	Ingatestone	Fryerning	Total	Total
	£	£	2025	2024
			£	£
Fundraising income	18,913	6,442	25,355	31,127
Fundraising expenses	(8,212)	(3,533)	(11,745)	(14,025)
Fundraising activities surplus	10,701	2,909	13,610	17,102
For the year ended 30 September 2024	10,375	6,727		17,102

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

5 Charitable activities
Expenditure

	2025	2024
	£	£
Staff costs (note 8)	40,475	40,048
Depreciation and impairment	9,108	8,326
Printing, postage and stationery	624	978
Computer and website	403	893
Telephone	643	1,444
Licence fees and subscriptions	2,410	1,774
Accountancy	405	387
Insurance	4,466	4,308
Light, heat and water	32,078	32,025
Repairs and maintenance (note 6)	71,891	20,362
Refuse and cleaning	3,169	2,945
Business rates	1,223	717
Card processing fees	8,372	8,032
Membership costs	371	418
Sundry expenses	250	356
Fryerning expenses excluding depreciation (note 7)	10,484	20,852
Church Green Project designated fund	-	379
	186,372	144,244
	186,372	144,244
Analysis by fund		
Ingatestone	173,915	121,040
Fryerning Parish Room	12,457	22,825
Church Green Project designated fund (note 13)	-	379
	186,372	144,244
	186,372	144,244

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

6 Repairs and maintenance

	2025	2024
	£	£
Car park maintenance	6,031	6,243
Office machine maintenance	590	554
Premises expenditure	58,376	5,360
Snooker room maintenance	177	1,860
Other general items	6,717	6,345
	<u>71,891</u>	<u>20,362</u>

7 Fryerning Parish Room - expenditure

	2025	2024
	£	£
General premises expenses (excluding depreciation)	7,147	17,576
Insurance	901	876
Secretarial and administration expenses	2,436	2,400
	<u>10,484</u>	<u>20,852</u>

8 Employees

Number of employees	2025	2024
	Number	Number
The average monthly number of employees during the year was:	<u>5</u>	<u>5</u>

Staff costs

	2025	2024
	£	£
Wages, salaries and related costs	42,911	42,448
Less: FPR contribution	(2,436)	(2,400)
	<u>40,475</u>	<u>40,048</u>

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

10 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Fryerning Parish Room assets	Total
	£	£	£	£
Cost				
At 1 October 2024	446,839	71,862	18,365	537,066
Additions	-	10,039	-	10,039
Disposals	-	(2,592)	-	(2,592)
At 30 September 2025	446,839	79,309	18,365	544,513
Depreciation and impairment				
At 1 October 2024	30,407	57,872	13,036	101,315
Depreciation charged in the year	-	7,135	1,973	9,108
Disposals	-	(2,592)	-	(2,592)
At 30 September 2025	30,407	62,415	15,009	107,831
Carrying amount				
At 30 September 2025	416,432	16,894	3,356	436,682
At 30 September 2024	416,432	13,990	5,329	435,751

11 Debtors: amounts falling due within one year

	2025 £	2024 £
Trade debtors	682	4,747
Prepayments and accrued income	7,540	5,188
	8,222	9,935

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	442	348
Trade creditors	1,808	1,276
Accrued expenses	11,373	3,018
Deferred income	10,823	12,264
	<u>24,446</u>	<u>16,906</u>

13 Fryerning Parish Room Designated Fund

The Fryerning Parish Room designated fund was established to separate funds raised specifically for the Church Green project. This is the triangle at the top of Fryerning Lane which includes the great Jubilee Oak which was planted to commemorate the Silver Jubilee of King George V. The designated fund was depleted in the year ended 30th September 2024 and since then the maintenance of this area has been funded through general FPR fundraising activities.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

England & Wales - Charity number 1161482

Accounts

Charity Registration No. 1161482

INGATESTONE & FRYERNING
COMMUNITY ASSOCIATION CIO

ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Peter Batchelor OBE Adrian Bonnett Jim Donnell Jennifer Fowle - Hon. Treasurer John Galvin MBE - Hon. Secretary Helen Hodey Lilian Hunter BEM - Chairman Tom O'Connor Teresa Ravenscroft Paul Wisbey
Charity number	1161482
Principal address	7 High Street Ingatestone Essex CM4 9ED
Independent examiner	Rural Community Council of Essex Threshelfords Business Park Inworth Road Feering Essex C05 9SE
Bankers	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT

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INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their report and accounts for the year ended 30th September 2024.

The accounts for Ingatestone & Fryerning Community Association CIO (IFCA CIO) have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice "Accounting and Reporting by Charities" for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in July 2014.

Objectives and activities

The objectives of the Association are;

- a) to promote the benefit of the inhabitants of Ingatestone and Fryerning and the neighbourhood together defined by the parish boundaries of Ingatestone and Fryerning without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said inhabitants and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of the social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
- b) to establish or secure the establishment of a community centre and the Fryerning Parish Room (FPR) and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objectives.

Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. In addition to a Club bar and a snooker room, a wide variety of activities are organised and take place from our Community Centre and FPR. The community halls and meeting rooms are available for use by local groups and organisations. The facilities have been used by groups as varied as the local opera group and the angling club as well as commercially operated exercise and dance groups. Local Tennis and Bowling Clubs operate from courts and green in the grounds of the Community Centre.

The Trustees confirm that they have sought to comply with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. They have agreed to refer to the guidance when planning their future activities and making management decisions. In particular, the Trustees will consider how planned activities will deliver public benefit that accords with the aims and objectives they have set.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Achievements and performance

Membership numbers in 2024 have levelled off after sizeable increases over the previous few years.

Membership category	2023-24 change	2024*	2023	2022	2021	2020
Individuals	+20	384	364	239	209	231
Couples (number of people)	-36	332	368	314	290	226
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Total	-13	923	936	789	717	686

*2024 membership figures as at 31st October

Membership fees for 2024, differentiated between new members and existing members, were £21/£16 for an individual, £17/£12 for a concession and £33/£23 for a couple. Members of affiliated groups pay £11.

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Our *Community Cinema*, with monthly films also attracts an increasingly discerning and appreciative audience. A total of 485 attended films in the 12 months to September 2024. Monthly *Bingo* has been in place for a year now attracting a loyal following.

Notwithstanding our limited resources we also organised the indoor part of the village Christmas Market including Father Christmas. Further successful events included in March a *George Michael* tribute. In July we hosted a *Night at the Musicals* and October saw *Abba Revival* tribute.

Our improving financial position has allowed us to embark on a range of improvements to the Community Centre. A section of the car park has been replaced in the summer. The snooker tables have been recovered and many of the chairs in the bar have been replaced. We propose to replace the banquette seating as well. New wifi is in place. We've also renewed several items of electrical equipment such as fridges as part of our move to reduce our energy consumption.

Our biggest priority is to carry out much-needed repairs to the original roof which dates back to 1888 and the feature cupola. We are assessing quotes and aim for this work to be carried out in 2025.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

We are investigating other improvements at the Centre such as the heating and cooling systems.

At *Fryerning Parish Room* repairs have been made to the roof and a new porch has been installed.

Financial review

IFCA CIO had income during the year totalling £221,841 (2023 - £197,772), an increase of 12%. The main reasons for the higher income are a) increased usage of the facilities, b) several successful fundraising events, and c) improved car park enforcement. Expenditure for the year was also higher than last year at £158,269 (2023 - £134,602), an increase of 18%. There are a number of reasons for the increased expenditure, including replacing the front entrance of FPR with a new oak frame and doors, resurfacing part of the car park and increased utility costs. The net surplus for the year was £63,572, which is very similar to the previous year's £63,170.

IFCA CIO has accumulated funds, equivalent to its net assets, of £593,645 to carry forward at 30th September 2024 (2023 - £530,073). These funds are to be used to continue to fund the future activities of the Community Association.

At the end of the financial year IFCA CIO had free reserves of £157,894 (2023 - £89,361). Approximately £30k of the free reserves are allocated to FPR, with the remainder allocated to Ingatestone. Our reserves policy states that we will always keep a minimum of three months' expenditure in free reserves, with any excess being put towards planned improvement projects. Three months' expenditure equates to £36,061 for 2024, leaving £121,833 as residual free reserves. Significant expenditure is planned in the near term (including roof repairs and replacement of seating in the bar) which exceeds the amount currently held in residual free reserves.

The Trustees confirm that they have reviewed the major risks to which the charity is exposed and are satisfied that appropriate action has been taken to mitigate those risks.

Structure, governance and management

IFCA has operated as a Charitable Incorporated Organisation(CIO), Charity Number 1161482 since 2014 when a new constitution was adopted. Trustees are appointed from the membership and one may be nominated by each affiliated group. There are currently four affiliated groups, namely Ingatestone and Fryerning Tennis Club, Ingatestone Bowling Club, Ingatestone Musical and Operetta Group, and Young Expressions. At every annual general meeting one-third of the charity trustees are required to retire in rotation, but are eligible for re-appointment.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

There are currently 10 trustees. Trustees meet monthly to consider management, finance, health and safety and other issues as needed. Agendas, notes and action reports are prepared in respect of each meeting. This year the IFCA has adopted a reserves policy, a volunteering policy and several staff and users have undergone First Aid training. Following a Building Survey and a visit from the Essex Fire Prevention Officer a prioritised plan of works has been developed.

The trustees who have served during the financial year 2023/24 are:

Peter Batchelor OBE	Trustee I&F Bowling Club
Adrian Bonnett	Trustee I&F Tennis Club
Jim Donnell	Trustee Ingatestone Musical & Operetta Group
Jennifer Fowle	Hon. Treasurer
John Galvin MBE	Hon. Secretary
Helen Hodey	Trustee Young Expressions (from 16 th February 2024)
Lilian Hunter BEM	Chairman
Tom O'Connor	Trustee
Teresa Ravenscroft	Trustee
Paul Wisbey	Trustee

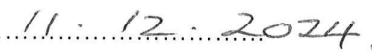
The make-up of the trustees has remained the same as the previous year which is the largest number of trustees at one time since the IFCA CIO was set up. This is providing stability and a good mix of skills and experiences that will hopefully ensure the continued future good management of the Centre and Fryerning Parish Room.

We remain grateful that we function through an effective administration team led by Centre Co-ordinator Claire Staples along with Jacky Craythorne and Karen Rayment. In addition we have Ken Craythorne (caretaker services), Liz Clark (coffee mornings) and we use the technical services of Steve Bearpark.

No Honorary Officer or any other person connected with them, received remuneration from the IFCA, apart from reasonable reimbursement of out-of-pocket expenses.

The Trustees' report was approved by the Board of Trustees.


.....
Lilian Hunter – Chairman


.....
Dated

Trustee

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

I report to the Trustees on my examination of the financial statements of Ingatestone & Fryerning Community Association CIO (the charity) for the year ended 30 September 2024.

Responsibilities and basis of report

As the Trustees of the charity 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 financial statements 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:

- 1 the accounting records were not kept in accordance with section 130 of the Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 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 no concerns and 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.



Janet E Stobart FCCA
RCCE House
Threshelfords Business Park
Inworth Road
Feering
Essex C05 9SE

Dated: 11th December 2024

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2024


	Note	Ingatestone £	Fryerning £	Designated Funds £	Total 2024 £	Total 2023 £
<u>Income and endowments from:</u>						
Donations		3,700	1,130	-	4,830	2,112
Charitable activities	3	170,186	12,557	-	182,743	170,421
Interest received		3,141	-	-	3,141	394
Fundraising income	4	20,367	10,760	-	31,127	24,845
Total income and endowments		197,394	24,447	-	221,841	197,772
<u>Expenditure on:</u>						
Charitable activities	5	121,040	22,825	379	144,244	121,128
Raising funds	4	9,992	4,033	-	14,025	13,474
Total expenditure		131,032	26,858	379	158,269	134,602
Net income/(expense) for the year / net movement in funds		66,362	(2,411)	(379)	63,572	63,170
Fund balances at 1 October 2023		491,408	38,286	379	530,073	466,903
Fund balances at 30 September 2024		557,770	35,875	-	593,645	530,073

The statement of financial activities includes all gains and losses recognised in the year.

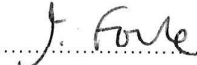
All income and expenditure derive from continuing activities.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2024

	Note	2024	£	2023	£
Fixed assets					
Tangible assets	10	435,751		440,333	
Current assets					
Debtors	11	9,935		8,688	
Cash at bank and in hand		164,865		103,494	
		174,800		112,182	
Creditors: amounts falling due within one year	12	(16,906)		(22,442)	
Net current assets		157,894		89,740	
Net assets		593,645		530,073	
Charity funds					
Fryerning Parish Room designated fund	13	-		379	
Fryerning Parish Room		35,875		38,286	
IFCA CIO retained reserves		557,770		491,408	
		593,645		530,073	



 Lilian Hunter – Chairman
Trustee



 Jennifer Fowle – Hon. Treasurer
Trustee

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Basis of preparation

1.1 Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice "Accounting and Reporting by Charities" for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014. The charity constitutes a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the Statement of Recommended Practice for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 Accounting policies

2.1 Income

Income is recognised in the Statement of Financial Activities when a) the charity becomes entitled to the resources, b) it is more likely than not that the trustees will receive the resources, and c) the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP). The charity has not received any government grants in the reporting period.

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP)

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

2.2 Expenditure and liabilities

Liabilities are recognised where 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.

2.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost less depreciation and any impairment losses.

Depreciation is recognised to write off the cost of assets over their useful lives on the following bases:

Land and buildings	Nil
Fixtures, fittings and equipment	20% straight line per annum
Fryerning Parish Room assets	20% straight line per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income / expenditure for the year

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

3 Charitable activities				
Income	Ingatestone	Fryerning	Total	Total
	£	£	2024	2023
			£	£
Lettings	26,769	12,557	39,326	31,469
Billiards and snooker	9,583	-	9,583	8,076
Rent receivable	49,192	-	49,192	46,944
Car park income	71,440	-	71,440	64,690
Subscriptions	12,922	-	12,922	18,962
Affiliation fees	280	-	280	280
Charitable activities	170,186	12,557	182,743	170,421
For the year ended 30 September 2023	161,479	8,942		170,421
4 Fundraising surplus				
	Ingatestone	Fryerning	Total	Total
	£	£	2024	2023
			£	£
Fundraising income	20,367	10,760	31,127	24,845
Fundraising expenses	(9,992)	(4,033)	(14,025)	(13,474)
Fundraising activities surplus	10,375	6,727	17,102	11,371
For the year ended 30 September 2023	5,156	6,215		11,371

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

5 Charitable activities

Expenditure

	2024	2023
	£	£
Staff costs (note 8)	40,048	34,872
Depreciation and impairment	8,326	8,219
Printing, postage and stationery	978	545
Computer and website	893	658
Telephone	1,444	1,204
Licence fees and subscriptions	1,774	1,681
Accountancy	387	395
Insurance	4,308	4,187
Light, heat and water	32,025	27,509
Repairs and maintenance (note 6)	20,362	11,750
Grant expenditure	-	218
Refuse and cleaning	2,945	3,007
Business rates	717	810
Bank loan interest	-	1,437
Card processing fees	8,032	7,382
Legal and professional fees	-	3,600
Membership costs	418	340
Sundry expenses	356	464
Fryerning expenses excluding depreciation (note 7)	20,852	12,340
Church Green Project designated fund	379	510
	144,244	121,128
	144,244	121,128
Analysis by fund		
Ingatestone	121,040	106,314
Fryerning Parish Room	22,825	14,304
Church Green Project designated fund (note 13)	379	510
	144,244	121,128
	144,244	121,128

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

6 Repairs and maintenance

	2024	2023
	£	£
Car park maintenance	6,243	1,114
Office machine maintenance	554	495
Premises expenditure	5,360	5,947
Snooker room maintenance	1,860	-
Other general items	6,345	4,194
	<u>20,362</u>	<u>11,750</u>

7 Fryerning Parish Room - expenditure

	2024	2023
	£	£
General premises expenses (excluding depreciation)	17,576	9,212
Insurance	876	848
Secretarial and administration expenses	2,400	2,280
	<u>20,852</u>	<u>12,340</u>

8 Employees

	2024	2023
	Number	Number
Number of employees		
The average monthly number of employees during the year was:	<u>5</u>	<u>4</u>

Staff costs

	2024	2023
	£	£
Wages, salaries and related costs	42,448	37,152
Less: FPR contribution	(2,400)	(2,280)
	<u>40,048</u>	<u>34,872</u>

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

10 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Fryerning Parish Room assets	Total
	£	£	£	£
Cost				
At 1 October 2023	446,839	71,759	18,365	536,963
Additions	-	3,744	-	3,744
Disposals	-	(3,641)	-	(3,641)
At 30 September 2024	446,839	71,862	18,365	537,066
Depreciation and impairment				
At 1 October 2023	30,407	55,160	11,063	96,630
Depreciation charged in the year	-	6,353	1,973	8,326
Disposals	-	(3,641)	-	(3,641)
At 30 September 2024	30,407	57,872	13,036	101,315
Carrying amount				
At 30 September 2024	416,432	13,990	5,329	435,751
At 30 September 2023	416,432	16,599	7,302	440,333

11 Debtors: amounts falling due within one year

	2024	2023
	£	£
Trade debtors	4,747	3,587
Prepayments and accrued income	5,188	5,101
	9,935	8,688

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	348	475
Payments received on account	-	660
Trade creditors	1,276	5,064
Accrued expenses	3,018	4,744
Deferred income	12,264	11,499
	<u>16,906</u>	<u>22,442</u>

13 Fryerning Parish Room Designated Fund

The Fryerning Parish Room designated fund was established to separate funds raised specifically for the Church Green project. This is the triangle at the top of Fryerning Lane which includes the great Jubilee Oak which was planted to commemorate the Silver Jubilee of King George V. The fund had an opening balance at 1st October 2023 of £379 and during the year spending on gardening and general maintenance was in excess of this amount. The designated fund is therefore now depleted and going forward the maintenance of this area will be funded through general FPR fundraising activities.

Charity Registration No. 1161482

INGATESTONE & FRYERNING
COMMUNITY ASSOCIATION CIO

ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Peter Batchelor OBE Adrian Bonnett Jim Donnell Jennifer Fowle - Hon. Treasurer John Galvin MBE - Hon. Secretary Helen Hodey Lilian Hunter BEM - Chairman Tom O'Connor Teresa Ravenscroft Paul Wisbey
Charity number	1161482
Principal address	7 High Street Ingatestone Essex CM4 9ED
Independent examiner	Rural Community Council of Essex Threshelfords Business Park Inworth Road Feering Essex C05 9SE
Bankers	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

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Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8 - 14

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their report and accounts for the year ended 30th September 2024.

The accounts for Ingatestone & Fryerning Community Association CIO (IFCA CIO) have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice "Accounting and Reporting by Charities" for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in July 2014.

Objectives and activities

The objectives of the Association are;

a) to promote the benefit of the inhabitants of Ingatestone and Fryerning and the neighbourhood together defined by the parish boundaries of Ingatestone and Fryerning without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said inhabitants and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of the social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;

b) to establish or secure the establishment of a community centre and the Fryerning Parish Room (FPR) and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objectives.

Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. In addition to a Club bar and a snooker room, a wide variety of activities are organised and take place from our Community Centre and FPR. The community halls and meeting rooms are available for use by local groups and organisations. The facilities have been used by groups as varied as the local opera group and the angling club as well as commercially operated exercise and dance groups. Local Tennis and Bowling Clubs operate from courts and green in the grounds of the Community Centre.

The Trustees confirm that they have sought to comply with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. They have agreed to refer to the guidance when planning their future activities and making management decisions. In particular, the Trustees will consider how planned activities will deliver public benefit that accords with the aims and objectives they have set.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Achievements and performance

Membership numbers in 2024 have levelled off after sizeable increases over the previous few years.

Membership category	2023-24 change	2024*	2023	2022	2021	2020
Individuals	+20	384	364	239	209	231
Couples (number of people)	-36	332	368	314	290	226
Concessions	+3	207	204	236	218	229
Total	-13	923	936	789	717	686

*2024 membership figures as at 31st October

Membership fees for 2024, differentiated between new members and existing members, were £21/£16 for an individual, £17/£12 for a concession and £33/£23 for a couple. Members of affiliated groups pay £11.

Our weekly Tuesday coffee mornings have gone from strength to strength. Under the stewardship of Liz Clark and a team of willing volunteers these sessions provide a welcoming atmosphere regularly attracting 60 or more. Occasional visits from community Police Officers and others are helping develop a strong community spirit.

Our *Community Cinema*, with monthly films also attracts an increasingly discerning and appreciative audience. A total of 485 attended films in the 12 months to September 2024. Monthly *Bingo* has been in place for a year now attracting a loyal following.

Notwithstanding our limited resources we also organised the indoor part of the village Christmas Market including Father Christmas. Further successful events included in March a *George Michael* tribute. In July we hosted a *Night at the Musicals* and October saw *Abba Revival* tribute.

Our improving financial position has allowed us to embark on a range of improvements to the Community Centre. A section of the car park has been replaced in the summer. The snooker tables have been recovered and many of the chairs in the bar have been replaced. We propose to replace the banquette seating as well. New wifi is in place. We've also renewed several items of electrical equipment such as fridges as part of our move to reduce our energy consumption.

Our biggest priority is to carry out much-needed repairs to the original roof which dates back to 1888 and the feature cupola. We are assessing quotes and aim for this work to be carried out in 2025.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

We are investigating other improvements at the Centre such as the heating and cooling systems.

At *Fryerning Parish Room* repairs have been made to the roof and a new porch has been installed.

Financial review

IFCA CIO had income during the year totalling £221,841 (2023 - £197,772), an increase of 12%. The main reasons for the higher income are a) increased usage of the facilities, b) several successful fundraising events, and c) improved car park enforcement. Expenditure for the year was also higher than last year at £158,269 (2023 - £134,602), an increase of 18%. There are a number of reasons for the increased expenditure, including replacing the front entrance of FPR with a new oak frame and doors, resurfacing part of the car park and increased utility costs. The net surplus for the year was £63,572, which is very similar to the previous year's £63,170.

IFCA CIO has accumulated funds, equivalent to its net assets, of £593,645 to carry forward at 30th September 2024 (2023 - £530,073). These funds are to be used to continue to fund the future activities of the Community Association.

At the end of the financial year IFCA CIO had free reserves of £157,894 (2023 - £89,361). Approximately £30k of the free reserves are allocated to FPR, with the remainder allocated to Ingatestone. Our reserves policy states that we will always keep a minimum of three months' expenditure in free reserves, with any excess being put towards planned improvement projects. Three months' expenditure equates to £36,061 for 2024, leaving £121,833 as residual free reserves. Significant expenditure is planned in the near term (including roof repairs and replacement of seating in the bar) which exceeds the amount currently held in residual free reserves.

The Trustees confirm that they have reviewed the major risks to which the charity is exposed and are satisfied that appropriate action has been taken to mitigate those risks.

Structure, governance and management

IFCA has operated as a Charitable Incorporated Organisation(CIO), Charity Number 1161482 since 2014 when a new constitution was adopted. Trustees are appointed from the membership and one may be nominated by each affiliated group. There are currently four affiliated groups, namely Ingatestone and Fryerning Tennis Club, Ingatestone Bowling Club, Ingatestone Musical and Operetta Group, and Young Expressions. At every annual general meeting one-third of the charity trustees are required to retire in rotation, but are eligible for re-appointment.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

There are currently 10 trustees. Trustees meet monthly to consider management, finance, health and safety and other issues as needed. Agendas, notes and action reports are prepared in respect of each meeting. This year the IFCA has adopted a reserves policy, a volunteering policy and several staff and users have undergone First Aid training. Following a Building Survey and a visit from the Essex Fire Prevention Officer a prioritised plan of works has been developed.

The trustees who have served during the financial year 2023/24 are:

Peter Batchelor OBE	Trustee I&F Bowling Club
Adrian Bonnett	Trustee I&F Tennis Club
Jim Donnell	Trustee Ingatestone Musical & Operetta Group
Jennifer Fowle	Hon. Treasurer
John Galvin MBE	Hon. Secretary
Helen Hodey	Trustee Young Expressions (from 16 th February 2024)
Lilian Hunter BEM	Chairman
Tom O'Connor	Trustee
Teresa Ravenscroft	Trustee
Paul Wisbey	Trustee

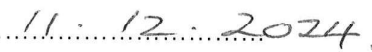
The make-up of the trustees has remained the same as the previous year which is the largest number of trustees at one time since the IFCA CIO was set up. This is providing stability and a good mix of skills and experiences that will hopefully ensure the continued future good management of the Centre and Fryerning Parish Room.

We remain grateful that we function through an effective administration team led by Centre Co-ordinator Claire Staples along with Jacky Craythorne and Karen Rayment. In addition we have Ken Craythorne (caretaker services), Liz Clark (coffee mornings) and we use the technical services of Steve Bearpark.

No Honorary Officer or any other person connected with them, received remuneration from the IFCA, apart from reasonable reimbursement of out-of-pocket expenses.

The Trustees' report was approved by the Board of Trustees.


.....
Lilian Hunter – Chairman


.....
Dated

Trustee

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

I report to the Trustees on my examination of the financial statements of Ingatestone & Fryerning Community Association CIO (the charity) for the year ended 30 September 2024.

Responsibilities and basis of report

As the Trustees of the charity 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 financial statements 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:

- 1 the accounting records were not kept in accordance with section 130 of the Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 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 no concerns and 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.



Janet E Stobart FCCA
RCCE House
Threshelfords Business Park
Inworth Road
Feering
Essex C05 9SE

Dated: 11th December 2024

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2024


	Note	Ingatestone £	Fryerning £	Designated Funds £	Total 2024 £	Total 2023 £
<u>Income and endowments from:</u>						
Donations		3,700	1,130	-	4,830	2,112
Charitable activities	3	170,186	12,557	-	182,743	170,421
Interest received		3,141	-	-	3,141	394
Fundraising income	4	20,367	10,760	-	31,127	24,845
Total income and endowments		197,394	24,447	-	221,841	197,772
<u>Expenditure on:</u>						
Charitable activities	5	121,040	22,825	379	144,244	121,128
Raising funds	4	9,992	4,033	-	14,025	13,474
Total expenditure		131,032	26,858	379	158,269	134,602
Net income/(expense) for the year / net movement in funds		66,362	(2,411)	(379)	63,572	63,170
Fund balances at 1 October 2023		491,408	38,286	379	530,073	466,903
Fund balances at 30 September 2024		557,770	35,875	-	593,645	530,073

The statement of financial activities includes all gains and losses recognised in the year.

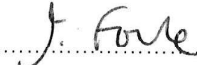
All income and expenditure derive from continuing activities.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10	435,751		440,333	
Current assets					
Debtors	11	9,935		8,688	
Cash at bank and in hand		164,865		103,494	
		174,800		112,182	
Creditors: amounts falling due within one year	12	(16,906)		(22,442)	
Net current assets		157,894		89,740	
Net assets		593,645		530,073	
Charity funds					
Fryerning Parish Room designated fund	13	-		379	
Fryerning Parish Room		35,875		38,286	
IFCA CIO retained reserves		557,770		491,408	
		593,645		530,073	



 Lilian Hunter – Chairman
Trustee



 Jennifer Fowle – Hon. Treasurer
Trustee

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Basis of preparation

1.1 Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice "Accounting and Reporting by Charities" for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014. The charity constitutes a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the Statement of Recommended Practice for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 Accounting policies

2.1 Income

Income is recognised in the Statement of Financial Activities when a) the charity becomes entitled to the resources, b) it is more likely than not that the trustees will receive the resources, and c) the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP). The charity has not received any government grants in the reporting period.

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP)

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

2.2 Expenditure and liabilities

Liabilities are recognised where 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.

2.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost less depreciation and any impairment losses.

Depreciation is recognised to write off the cost of assets over their useful lives on the following bases:

Land and buildings	Nil
Fixtures, fittings and equipment	20% straight line per annum
Fryerning Parish Room assets	20% straight line per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income / expenditure for the year

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

3 Charitable activities				
Income	Ingatestone	Fryerning	Total	Total
	£	£	2024	2023
			£	£
Lettings	26,769	12,557	39,326	31,469
Billiards and snooker	9,583	-	9,583	8,076
Rent receivable	49,192	-	49,192	46,944
Car park income	71,440	-	71,440	64,690
Subscriptions	12,922	-	12,922	18,962
Affiliation fees	280	-	280	280
Charitable activities	170,186	12,557	182,743	170,421
For the year ended 30 September 2023	161,479	8,942		170,421
4 Fundraising surplus				
	Ingatestone	Fryerning	Total	Total
	£	£	2024	2023
			£	£
Fundraising income	20,367	10,760	31,127	24,845
Fundraising expenses	(9,992)	(4,033)	(14,025)	(13,474)
Fundraising activities surplus	10,375	6,727	17,102	11,371
For the year ended 30 September 2023	5,156	6,215		11,371

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

5 Charitable activities

Expenditure

	2024	2023
	£	£
Staff costs (note 8)	40,048	34,872
Depreciation and impairment	8,326	8,219
Printing, postage and stationery	978	545
Computer and website	893	658
Telephone	1,444	1,204
Licence fees and subscriptions	1,774	1,681
Accountancy	387	395
Insurance	4,308	4,187
Light, heat and water	32,025	27,509
Repairs and maintenance (note 6)	20,362	11,750
Grant expenditure	-	218
Refuse and cleaning	2,945	3,007
Business rates	717	810
Bank loan interest	-	1,437
Card processing fees	8,032	7,382
Legal and professional fees	-	3,600
Membership costs	418	340
Sundry expenses	356	464
Fryerning expenses excluding depreciation (note 7)	20,852	12,340
Church Green Project designated fund	379	510
	144,244	121,128
	144,244	121,128
Analysis by fund		
Ingatestone	121,040	106,314
Fryerning Parish Room	22,825	14,304
Church Green Project designated fund (note 13)	379	510
	144,244	121,128
	144,244	121,128

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

6 Repairs and maintenance

	2024	2023
	£	£
Car park maintenance	6,243	1,114
Office machine maintenance	554	495
Premises expenditure	5,360	5,947
Snooker room maintenance	1,860	-
Other general items	6,345	4,194
	<u>20,362</u>	<u>11,750</u>

7 Fryerning Parish Room - expenditure

	2024	2023
	£	£
General premises expenses (excluding depreciation)	17,576	9,212
Insurance	876	848
Secretarial and administration expenses	2,400	2,280
	<u>20,852</u>	<u>12,340</u>

8 Employees

	2024	2023
	Number	Number
Number of employees		
The average monthly number of employees during the year was:	<u>5</u>	<u>4</u>

Staff costs

	2024	2023
	£	£
Wages, salaries and related costs	42,448	37,152
Less: FPR contribution	(2,400)	(2,280)
	<u>40,048</u>	<u>34,872</u>

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

10 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Fryerning Parish Room assets	Total
	£	£	£	£
Cost				
At 1 October 2023	446,839	71,759	18,365	536,963
Additions	-	3,744	-	3,744
Disposals	-	(3,641)	-	(3,641)
At 30 September 2024	446,839	71,862	18,365	537,066
Depreciation and impairment				
At 1 October 2023	30,407	55,160	11,063	96,630
Depreciation charged in the year	-	6,353	1,973	8,326
Disposals	-	(3,641)	-	(3,641)
At 30 September 2024	30,407	57,872	13,036	101,315
Carrying amount				
At 30 September 2024	416,432	13,990	5,329	435,751
At 30 September 2023	416,432	16,599	7,302	440,333

11 Debtors: amounts falling due within one year

	2024	2023
	£	£
Trade debtors	4,747	3,587
Prepayments and accrued income	5,188	5,101
	9,935	8,688

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	348	475
Payments received on account	-	660
Trade creditors	1,276	5,064
Accrued expenses	3,018	4,744
Deferred income	12,264	11,499
	<u>16,906</u>	<u>22,442</u>

13 Fryerning Parish Room Designated Fund

The Fryerning Parish Room designated fund was established to separate funds raised specifically for the Church Green project. This is the triangle at the top of Fryerning Lane which includes the great Jubilee Oak which was planted to commemorate the Silver Jubilee of King George V. The fund had an opening balance at 1st October 2023 of £379 and during the year spending on gardening and general maintenance was in excess of this amount. The designated fund is therefore now depleted and going forward the maintenance of this area will be funded through general FPR fundraising activities.

Charity Registration No. 1161482

INGATESTONE & FRYERNING
COMMUNITY ASSOCIATION CIO

ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Peter Batchelor OBE Adrian Bonnett Jim Donnell Jennifer Fowle - Hon. Treasurer John Galvin MBE - Hon. Secretary Helen Hodey Lilian Hunter BEM - Chairman Tom O'Connor Teresa Ravenscroft Paul Wisbey
Charity number	1161482
Principal address	7 High Street Ingatestone Essex CM4 9ED
Independent examiner	Rural Community Council of Essex Threshelfords Business Park Inworth Road Feering Essex C05 9SE
Bankers	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

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Independent examiner's report	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8 - 14

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their report and accounts for the year ended 30th September 2024.

The accounts for Ingatestone & Fryerning Community Association CIO (IFCA CIO) have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice "Accounting and Reporting by Charities" for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in July 2014.

Objectives and activities

The objectives of the Association are;

a) to promote the benefit of the inhabitants of Ingatestone and Fryerning and the neighbourhood together defined by the parish boundaries of Ingatestone and Fryerning without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said inhabitants and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of the social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;

b) to establish or secure the establishment of a community centre and the Fryerning Parish Room (FPR) and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objectives.

Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. In addition to a Club bar and a snooker room, a wide variety of activities are organised and take place from our Community Centre and FPR. The community halls and meeting rooms are available for use by local groups and organisations. The facilities have been used by groups as varied as the local opera group and the angling club as well as commercially operated exercise and dance groups. Local Tennis and Bowling Clubs operate from courts and green in the grounds of the Community Centre.

The Trustees confirm that they have sought to comply with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. They have agreed to refer to the guidance when planning their future activities and making management decisions. In particular, the Trustees will consider how planned activities will deliver public benefit that accords with the aims and objectives they have set.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Achievements and performance

Membership numbers in 2024 have levelled off after sizeable increases over the previous few years.

Membership category	2023-24 change	2024*	2023	2022	2021	2020
Individuals	+20	384	364	239	209	231
Couples (number of people)	-36	332	368	314	290	226
Concessions	+3	207	204	236	218	229
Total	-13	923	936	789	717	686

*2024 membership figures as at 31st October

Membership fees for 2024, differentiated between new members and existing members, were £21/£16 for an individual, £17/£12 for a concession and £33/£23 for a couple. Members of affiliated groups pay £11.

Our weekly Tuesday coffee mornings have gone from strength to strength. Under the stewardship of Liz Clark and a team of willing volunteers these sessions provide a welcoming atmosphere regularly attracting 60 or more. Occasional visits from community Police Officers and others are helping develop a strong community spirit.

Our *Community Cinema*, with monthly films also attracts an increasingly discerning and appreciative audience. A total of 485 attended films in the 12 months to September 2024. Monthly *Bingo* has been in place for a year now attracting a loyal following.

Notwithstanding our limited resources we also organised the indoor part of the village Christmas Market including Father Christmas. Further successful events included in March a *George Michael* tribute. In July we hosted a *Night at the Musicals* and October saw *Abba Revival* tribute.

Our improving financial position has allowed us to embark on a range of improvements to the Community Centre. A section of the car park has been replaced in the summer. The snooker tables have been recovered and many of the chairs in the bar have been replaced. We propose to replace the banquette seating as well. New wifi is in place. We've also renewed several items of electrical equipment such as fridges as part of our move to reduce our energy consumption.

Our biggest priority is to carry out much-needed repairs to the original roof which dates back to 1888 and the feature cupola. We are assessing quotes and aim for this work to be carried out in 2025.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

We are investigating other improvements at the Centre such as the heating and cooling systems.

At *Fryerning Parish Room* repairs have been made to the roof and a new porch has been installed.

Financial review

IFCA CIO had income during the year totalling £221,841 (2023 - £197,772), an increase of 12%. The main reasons for the higher income are a) increased usage of the facilities, b) several successful fundraising events, and c) improved car park enforcement. Expenditure for the year was also higher than last year at £158,269 (2023 - £134,602), an increase of 18%. There are a number of reasons for the increased expenditure, including replacing the front entrance of FPR with a new oak frame and doors, resurfacing part of the car park and increased utility costs. The net surplus for the year was £63,572, which is very similar to the previous year's £63,170.

IFCA CIO has accumulated funds, equivalent to its net assets, of £593,645 to carry forward at 30th September 2024 (2023 - £530,073). These funds are to be used to continue to fund the future activities of the Community Association.

At the end of the financial year IFCA CIO had free reserves of £157,894 (2023 - £89,361). Approximately £30k of the free reserves are allocated to FPR, with the remainder allocated to Ingatestone. Our reserves policy states that we will always keep a minimum of three months' expenditure in free reserves, with any excess being put towards planned improvement projects. Three months' expenditure equates to £36,061 for 2024, leaving £121,833 as residual free reserves. Significant expenditure is planned in the near term (including roof repairs and replacement of seating in the bar) which exceeds the amount currently held in residual free reserves.

The Trustees confirm that they have reviewed the major risks to which the charity is exposed and are satisfied that appropriate action has been taken to mitigate those risks.

Structure, governance and management

IFCA has operated as a Charitable Incorporated Organisation(CIO), Charity Number 1161482 since 2014 when a new constitution was adopted. Trustees are appointed from the membership and one may be nominated by each affiliated group. There are currently four affiliated groups, namely Ingatestone and Fryerning Tennis Club, Ingatestone Bowling Club, Ingatestone Musical and Operetta Group, and Young Expressions. At every annual general meeting one-third of the charity trustees are required to retire in rotation, but are eligible for re-appointment.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

There are currently 10 trustees. Trustees meet monthly to consider management, finance, health and safety and other issues as needed. Agendas, notes and action reports are prepared in respect of each meeting. This year the IFCA has adopted a reserves policy, a volunteering policy and several staff and users have undergone First Aid training. Following a Building Survey and a visit from the Essex Fire Prevention Officer a prioritised plan of works has been developed.

The trustees who have served during the financial year 2023/24 are:

Peter Batchelor OBE	Trustee I&F Bowling Club
Adrian Bonnett	Trustee I&F Tennis Club
Jim Donnell	Trustee Ingatestone Musical & Operetta Group
Jennifer Fowle	Hon. Treasurer
John Galvin MBE	Hon. Secretary
Helen Hodey	Trustee Young Expressions (from 16 th February 2024)
Lilian Hunter BEM	Chairman
Tom O'Connor	Trustee
Teresa Ravenscroft	Trustee
Paul Wisbey	Trustee

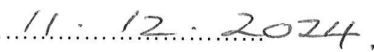
The make-up of the trustees has remained the same as the previous year which is the largest number of trustees at one time since the IFCA CIO was set up. This is providing stability and a good mix of skills and experiences that will hopefully ensure the continued future good management of the Centre and Fryerning Parish Room.

We remain grateful that we function through an effective administration team led by Centre Co-ordinator Claire Staples along with Jacky Craythorne and Karen Rayment. In addition we have Ken Craythorne (caretaker services), Liz Clark (coffee mornings) and we use the technical services of Steve Bearpark.

No Honorary Officer or any other person connected with them, received remuneration from the IFCA, apart from reasonable reimbursement of out-of-pocket expenses.

The Trustees' report was approved by the Board of Trustees.


.....
Lilian Hunter – Chairman


.....
Dated

Trustee

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

I report to the Trustees on my examination of the financial statements of Ingatestone & Fryerning Community Association CIO (the charity) for the year ended 30 September 2024.

Responsibilities and basis of report

As the Trustees of the charity 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 financial statements 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:

- 1 the accounting records were not kept in accordance with section 130 of the Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 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 no concerns and 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.



Janet E Stobart FCCA
RCCE House
Threshelfords Business Park
Inworth Road
Feering
Essex C05 9SE

Dated: 11th December 2024

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024


	Note	Ingatestone £	Fryerning £	Designated Funds £	Total 2024 £	Total 2023 £
<u>Income and endowments from:</u>						
Donations		3,700	1,130	-	4,830	2,112
Charitable activities	3	170,186	12,557	-	182,743	170,421
Interest received		3,141	-	-	3,141	394
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Total income and endowments		197,394	24,447	-	221,841	197,772
<u>Expenditure on:</u>						
Charitable activities	5	121,040	22,825	379	144,244	121,128
Raising funds	4	9,992	4,033	-	14,025	13,474
Total expenditure		131,032	26,858	379	158,269	134,602
Net income/(expense) for the year / net movement in funds		66,362	(2,411)	(379)	63,572	63,170
Fund balances at 1 October 2023		491,408	38,286	379	530,073	466,903
Fund balances at 30 September 2024		557,770	35,875	-	593,645	530,073

The statement of financial activities includes all gains and losses recognised in the year.

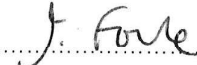
All income and expenditure derive from continuing activities.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2024

	Note	2024	£	2023	£
Fixed assets					
Tangible assets	10	435,751		440,333	
Current assets					
Debtors	11	9,935		8,688	
Cash at bank and in hand		164,865		103,494	
		174,800		112,182	
Creditors: amounts falling due within one year	12	(16,906)		(22,442)	
Net current assets		157,894		89,740	
Net assets		593,645		530,073	
Charity funds					
Fryerning Parish Room designated fund	13	-		379	
Fryerning Parish Room		35,875		38,286	
IFCA CIO retained reserves		557,770		491,408	
		593,645		530,073	



 Lilian Hunter – Chairman
Trustee



 Jennifer Fowle – Hon. Treasurer
Trustee

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Basis of preparation

1.1 Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice "Accounting and Reporting by Charities" for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014. The charity constitutes a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the Statement of Recommended Practice for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 Accounting policies

2.1 Income

Income is recognised in the Statement of Financial Activities when a) the charity becomes entitled to the resources, b) it is more likely than not that the trustees will receive the resources, and c) the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP). The charity has not received any government grants in the reporting period.

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP)

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

2.2 Expenditure and liabilities

Liabilities are recognised where 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.

2.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost less depreciation and any impairment losses.

Depreciation is recognised to write off the cost of assets over their useful lives on the following bases:

Land and buildings	Nil
Fixtures, fittings and equipment	20% straight line per annum
Fryerning Parish Room assets	20% straight line per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income / expenditure for the year

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

3 Charitable activities				
Income	Ingatestone	Fryerning	Total	Total
	£	£	2024	2023
			£	£
Lettings	26,769	12,557	39,326	31,469
Billiards and snooker	9,583	-	9,583	8,076
Rent receivable	49,192	-	49,192	46,944
Car park income	71,440	-	71,440	64,690
Subscriptions	12,922	-	12,922	18,962
Affiliation fees	280	-	280	280
Charitable activities	170,186	12,557	182,743	170,421
For the year ended 30 September 2023	161,479	8,942		170,421
4 Fundraising surplus				
	Ingatestone	Fryerning	Total	Total
	£	£	2024	2023
			£	£
Fundraising income	20,367	10,760	31,127	24,845
Fundraising expenses	(9,992)	(4,033)	(14,025)	(13,474)
Fundraising activities surplus	10,375	6,727	17,102	11,371
For the year ended 30 September 2023	5,156	6,215		11,371

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

5 Charitable activities

Expenditure

	2024	2023
	£	£
Staff costs (note 8)	40,048	34,872
Depreciation and impairment	8,326	8,219
Printing, postage and stationery	978	545
Computer and website	893	658
Telephone	1,444	1,204
Licence fees and subscriptions	1,774	1,681
Accountancy	387	395
Insurance	4,308	4,187
Light, heat and water	32,025	27,509
Repairs and maintenance (note 6)	20,362	11,750
Grant expenditure	-	218
Refuse and cleaning	2,945	3,007
Business rates	717	810
Bank loan interest	-	1,437
Card processing fees	8,032	7,382
Legal and professional fees	-	3,600
Membership costs	418	340
Sundry expenses	356	464
Fryerning expenses excluding depreciation (note 7)	20,852	12,340
Church Green Project designated fund	379	510
	144,244	121,128
	144,244	121,128
Analysis by fund		
Ingatestone	121,040	106,314
Fryerning Parish Room	22,825	14,304
Church Green Project designated fund (note 13)	379	510
	144,244	121,128
	144,244	121,128

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

6 Repairs and maintenance

	2024	2023
	£	£
Car park maintenance	6,243	1,114
Office machine maintenance	554	495
Premises expenditure	5,360	5,947
Snooker room maintenance	1,860	-
Other general items	6,345	4,194
	<u>20,362</u>	<u>11,750</u>

7 Fryerning Parish Room - expenditure

	2024	2023
	£	£
General premises expenses (excluding depreciation)	17,576	9,212
Insurance	876	848
Secretarial and administration expenses	2,400	2,280
	<u>20,852</u>	<u>12,340</u>

8 Employees

	2024	2023
	Number	Number
Number of employees		
The average monthly number of employees during the year was:	<u>5</u>	<u>4</u>

Staff costs

	2024	2023
	£	£
Wages, salaries and related costs	42,448	37,152
Less: FPR contribution	(2,400)	(2,280)
	<u>40,048</u>	<u>34,872</u>

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

10 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Fryerning Parish Room assets	Total
	£	£	£	£
Cost				
At 1 October 2023	446,839	71,759	18,365	536,963
Additions	-	3,744	-	3,744
Disposals	-	(3,641)	-	(3,641)
At 30 September 2024	<u>446,839</u>	<u>71,862</u>	<u>18,365</u>	<u>537,066</u>
Depreciation and impairment				
At 1 October 2023	30,407	55,160	11,063	96,630
Depreciation charged in the year	-	6,353	1,973	8,326
Disposals	-	(3,641)	-	(3,641)
At 30 September 2024	<u>30,407</u>	<u>57,872</u>	<u>13,036</u>	<u>101,315</u>
Carrying amount				
At 30 September 2024	<u>416,432</u>	<u>13,990</u>	<u>5,329</u>	<u>435,751</u>
At 30 September 2023	<u>416,432</u>	<u>16,599</u>	<u>7,302</u>	<u>440,333</u>

11 Debtors: amounts falling due within one year

	2024	2023
	£	£
Trade debtors	4,747	3,587
Prepayments and accrued income	5,188	5,101
	<u>9,935</u>	<u>8,688</u>

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	348	475
Payments received on account	-	660
Trade creditors	1,276	5,064
Accrued expenses	3,018	4,744
Deferred income	12,264	11,499
	<u>16,906</u>	<u>22,442</u>

13 Fryerning Parish Room Designated Fund

The Fryerning Parish Room designated fund was established to separate funds raised specifically for the Church Green project. This is the triangle at the top of Fryerning Lane which includes the great Jubilee Oak which was planted to commemorate the Silver Jubilee of King George V. The fund had an opening balance at 1st October 2023 of £379 and during the year spending on gardening and general maintenance was in excess of this amount. The designated fund is therefore now depleted and going forward the maintenance of this area will be funded through general FPR fundraising activities.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

England & Wales - Charity number 1161482

Accounts

Charity Registration No. 1161482

INGATESTONE & FRYERNING
COMMUNITY ASSOCIATION CIO

ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Peter Batchelor OBE Adrian Bonnett Jim Donnell Jennifer Fowle - Hon. Treasurer John Galvin MBE - Hon. Secretary Lilian Hunter BEM - Chairman Tom O'Connor Teresa Ravenscroft Paul Wisbey
Charity number	1161482
Principal address	7 High Street Ingatestone Essex CM4 9ED
Independent examiner	Rural Community Council of Essex Threshelfords Business Park Inworth Road Feering Essex C05 9SE
Bankers	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

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Independent examiner's report	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9 - 16

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Trustees present their report and accounts for the year ended 30th September 2023.

The accounts for Ingatestone & Fryerning Community Association CIO (IFCA CIO) have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice "Accounting and Reporting by Charities" for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in July 2014.

Objectives and activities

The objectives of the Association are;

- a) to promote the benefit of the inhabitants of Ingatestone and Fryerning and the neighbourhood together defined by the parish boundaries of Ingatestone and Fryerning without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said inhabitants and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of the social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
- b) to establish or secure the establishment of a community centre and the Fryerning Parish Room (FPR) and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objectives.

Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. In addition to a Club bar and a snooker room, a wide variety of activities are organised and take place from our Community Centre and FPR. The community halls and meeting rooms are available for use by local groups and organisations. The facilities have been used by groups as varied as the local opera group and the angling club as well as commercially operated exercise and dance groups. Local Tennis and Bowling Clubs operate from courts and green in the grounds of the Community Centre.

The Trustees confirm that they have sought to comply with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. They have agreed to refer to the guidance when planning their future activities and making management decisions. In particular, the Trustees will consider how planned activities will deliver public benefit that accords with the aims and objectives they have set.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Achievements and performance

Membership numbers in 2023 have continued an upward trend experienced since 2020 with a significant increase of 147 compared with 2022.

Membership category	2022 to 23 change *	2023	2022	2021	2020
Individuals	+125	364	239	209	231
Couples (number of people)	+54	368	314	290	226
Concessions	-32	204	236	218	229
Total	+147	936	789	717	686

*2023 membership figures as at 31st October 2023

Membership fees for 2023 were £25 for an individual, £20 for a concession and £39 for a couple.

In February the contractors who had operated our weekly Tuesday coffee mornings had to withdraw. For a few weeks it was a case of 'all hands to the pump' to make sure we kept this popular event afloat. We're pleased we now have Liz Clark on board to run these sessions for us, along with some new (and some old) volunteers to support her. The feedback has been very positive and the coffee mornings continue to be a success.

Our monthly films continue to attract a regular appreciative audience. The cost of a licence to show a film is now over £100, for a single screening. So reluctantly tickets will rise from £4 to £5 for members and £6 to £7 for non-members from January 2024 to help our fund-raising.

In addition to our regular activities, the year has been punctuated by a number of other events such as the Christmas Market in conjunction with Ingatestone Rotary Club, a Coronation tea with Bingo and a *Queen* tribute plus the *Voice of Vegas*.

With greater confidence in our financial stability but also concerns about uncertain energy markets this year, the IFCA has commissioned surveys and reports on our energy usage and potential savings as well as on the condition of the buildings. Not surprisingly there were any number of recommendations on maintaining and improving the Centre - particularly the roof structure. The Committee is currently carrying out a prioritisation exercise of the reports' findings to formulate a plan for works for the next few years.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

The IFCA has also been pleased to see the improvements made by Ingatestone & Fryerning Tennis Club firstly through new court surfaces and more recently through low level lighting to enhance the playing and coaching opportunities on offer.

Financial review

IFCA CIO had income during the year totalling £197,772 (2022 - £168,069). Full details are set out on pages 7 to 16. For the first time since the Covid pandemic there has been no grant income, so all income has been generated by the charity. Expenditure for the year was slightly lower than last year at £134,602 (2022 - £143,388). We continue to be cautious with our expenditure and during the year we have undertaken various cost-cutting measures which have helped to achieve this result despite increased activity and higher energy bills.

A major financial highlight was paying off the long-term loan in February 2023. The trustees decided to do this because interest rates were rising, there were no penalties for paying off the loan early, and by doing so we saved over £5k in future interest charges. For the first time in many years IFCA CIO is debt-free.

IFCA CIO has accumulated funds, equivalent to its net assets, of £530,073 to carry forward at 30th September 2023 (2022 - £466,903). These funds are to be used to continue to fund the future activities of the Community Association.

At the end of the financial year IFCA CIO had free reserves of £89,361 (2022 - £24,411). Approximately two-thirds of the free reserves are allocated to Ingatestone, with the remainder allocated to FPR. Our reserves policy states that we will always keep a minimum of three months' expenditure in free reserves, with any excess being put towards planned improvement projects. Three months' expenditure equates to £30,155 for 2023, leaving £59,206 as residual free reserves. Both premises are planning significant expenditure in the near term (for example on roof repairs, replacement doors) which exceeds the amount currently held in residual free reserves.

The Trustees confirm that they have reviewed the major risks to which the charity is exposed and are satisfied that appropriate action has been taken to mitigate those risks.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Structure, governance and management

IFCA is a Charitable Incorporated Organisation (CIO), Charity Number 1161482. The trustees agreed a new Constitution for IFCA CIO on 15th May 2014. Following this, two predecessor charitable organisations were subsequently wound up. Trustees are appointed from the membership and one may be nominated by affiliated groups. There are currently four affiliated groups, namely Ingatestone and Fryerning Tennis Club, Ingatestone Bowling Club, Ingatestone Musical and Operetta Group, and Young Expressions. At every annual general meeting one-third of the charity trustees are required to retire in rotation, but are eligible for re-appointment.

Trustees have met monthly throughout the year to discuss issues of the day. Notes and action reports are prepared following each meeting. In amongst careful oversight of spending, the IFCA has importantly approved arrangements for the relationship between the IFCA and affiliated groups and also rules for individual members covering membership benefits and responsibilities.

The trustees who have served during the financial year 2022/23 are:

Peter Batchelor OBE	Trustee I&F Bowling Club
Adrian Bonnett	Trustee I&F Tennis Club (from 17/02/23)
Jim Donnell	Trustee Ingatestone Musical & Operetta Group
Louise Donno	Trustee Young Expressions (from 20/09/23 to 2/12/23)
Jennifer Fowle	Hon. Treasurer
John Galvin MBE	Hon. Secretary
Lilian Hunter BEM	Chairman
Tom O'Connor	Trustee
Teresa Ravenscroft	Trustee
Paul Wisbey	Trustee

This is the largest number of trustees at one time since the IFCA CIO was set up and provides optimism for the continued future good management of the Centre and Fryerning Parish Room.

The good work of the Committee has been highlighted with the award in the King's Birthday Honours of the British Empire Medal to our long-serving Chairman, Lilian Hunter for services to the Community of Ingatestone.

We remain grateful that we function through an effective administration team led by Centre Co-ordinator Claire Staples along with Jacky Craythorne and Karen Rayment. In addition we have Ken Craythorne (caretaker services), Liz Clark (coffee mornings) and we use the technical services of Steve Bearpark.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

No Honorary Officer or any other person connected with them, received remuneration from the IFCA, apart from reasonable reimbursement of out-of-pocket expenses.

The Trustees' report was approved by the Board of Trustees.

Lilian Hunter
.....

Lilian Hunter – Chairman
Trustee

3 1 20 24
.....

Dated

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

I report to the Trustees on my examination of the financial statements of Ingatestone & Fryerning Community Association CIO (the charity) for the year ended 30 September 2023.

Responsibilities and basis of report

As the Trustees of the charity 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 financial statements 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:

- 1 the accounting records were not kept in accordance with section 130 of the Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 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 no concerns and 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.



Janet E Stobart FCCA
RCCE House
Threshelfords Business Park
Inworth Road
Feering
Essex C05 9SE

Dated: 20th December 2023

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2023

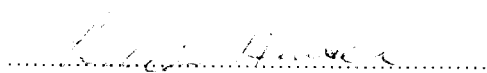
	Note	Ingatestone £	Fryerning £	Designated Funds £	Total 2023 £	Total 2022 £
<u>Income and endowments from:</u>						
Donations and legacies	3	1,612	500	-	2,112	2,321
Charitable activities	4	161,479	8,942	-	170,421	141,482
Investments	5	394	-	-	394	20
Fundraising income	6	12,486	12,359	-	24,845	14,544
Grants received	7	-	-	-	-	9,702
Total income and endowments		175,971	21,801	-	197,772	168,069
<u>Expenditure on:</u>						
Charitable activities	8	106,314	14,304	510	121,128	128,673
Raising funds	6	7,330	6,144	-	13,474	8,678
Total expenditure		113,644	20,448	510	134,602	137,351
Net income/(expense) for the year / net movement in funds		62,327	1,353	(510)	63,170	30,718
Fund balances at 1 October 2022		429,081	36,933	889	466,903	436,185
Fund balances at 30 September 2023		491,408	38,286	379	530,073	466,903

The statement of financial activities includes all gains and losses recognised in the year.

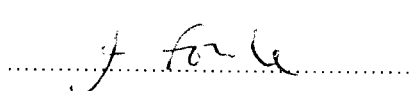
All income and expenditure derive from continuing activities.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13	440,333		441,603	
Current assets					
Debtors	14	8,688		6,298	
Cash at bank and in hand		103,494		96,440	
		<u>112,182</u>		<u>102,738</u>	
Creditors: amounts falling due within one year	15	(22,442)		(40,573)	
Net current assets		89,740		62,165	
Total assets less current liabilities		<u>530,073</u>		<u>503,768</u>	
Creditors: amounts falling due after more than one year	16	-		(36,865)	
Net assets		<u><u>530,073</u></u>		<u><u>466,903</u></u>	
Charity funds					
Fryerning Parish Room designated fund	17	379		889	
Fryerning Parish Room		38,286		36,933	
IFCA CIO retained reserves		491,408		429,081	
		<u>530,073</u>		<u>466,903</u>	



Lilian Hunter – Chairman
Trustee



Jennifer Fowle – Hon. Treasurer
Trustee

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Basis of preparation

1.1 Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice "Accounting and Reporting by Charities" for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014. The charity constitutes a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the Statement of Recommended Practice for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 Accounting policies

2.1 Income

Income is recognised in the Statement of Financial Activities when a) the charity becomes entitled to the resources, b) it is more likely than not that the trustees will receive the resources, and c) the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP). The charity has not received any government grants in the reporting period.

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP)

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

2.2 Expenditure and liabilities

Liabilities are recognised where 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.

2.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost less depreciation and any impairment losses.

Depreciation is recognised to write off the cost of assets over their useful lives on the following bases:

Land and buildings	Nil
Fixtures, fittings and equipment	20% straight line per annum
Fryerning Parish Room assets	20% straight line per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income / expenditure for the year

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

3 Donations and legacies	Ingatestone	Fryerning	Total	Total
	£	£	2023	2022
			£	£
Donations	1,612	500	2,112	2,321
For the year ended 30 September 2022	2,321	-		2,321
4 Charitable activities	Ingatestone	Fryerning	Total	Total
Income	£	£	2023	2022
			£	£
Lettings	22,527	8,942	31,469	30,810
Billiards and snooker	8,076	-	8,076	5,073
Rent receivable	46,944	-	46,944	40,089
Car park income	64,690	-	64,690	52,403
Subscriptions	18,962	-	18,962	12,847
Affiliation fees	280	-	280	260
Charitable activities	161,479	8,942	170,421	141,482
For the year ended 30 September 2022	133,270	8,212		141,482
5 Investments			2023	2022
			£	£
Interest receivable			394	20

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

6 Fundraising surplus	Ingatestone	Fryerning	Total	Total
	£	£	2023	2022
			£	£
Fundraising income	12,486	12,359	24,845	14,544
Fundraising expenses	(7,330)	(6,144)	(13,474)	(8,678)
Fundraising activities surplus	5,156	6,215	11,371	5,866
For the year ended 30 September 2022	1,731	4,135		5,866
7 Grants received	Ingatestone	Fryerning	Total	Total
	£	£	2023	2022
			£	£
Brentwood Borough Council	-	-	-	9,507
Essex County Council	-	-	-	195
Grants received	-	-	-	9,702
For the year ended 30 September 2022	7,035	2,667		9,702

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

8 Charitable activities
Expenditure

	2023	2022
	£	£
Staff costs (note 11)	34,872	36,562
Depreciation and impairment	8,219	7,777
Printing, postage and stationery	545	2,030
Computer and website	658	47
Telephone	1,204	1,055
Licence fees and subscriptions	1,681	1,806
Accountancy	395	343
Insurance	4,187	4,193
Light, heat and water	27,509	22,960
Repairs and maintenance (note 9)	11,750	25,156
Grant expenditure	218	2,195
Refuse and cleaning	3,007	3,301
Business rates	810	997
Bank loan interest	1,437	2,831
Card processing fees	7,382	6,340
Legal and professional fees	3,600	-
Membership costs	340	416
Sundry expenses	464	661
Fryerning expenses excluding depreciation (note 10)	12,340	9,557
Church Green Project designated fund	510	446
	<u>121,128</u>	<u>128,673</u>
Analysis by fund		
Ingatestone	106,314	117,648
Fryerning Parish Room	14,304	10,579
Church Green Project designated fund (note 17)	510	446
	<u>121,128</u>	<u>128,673</u>

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

9 Repairs and maintenance		
	2023	2022
	£	£
Car park maintenance	1,114	9,835
Office machine maintenance	495	484
Premises expenditure	5,947	8,877
Snooker room maintenance	-	1,428
Other general items	4,194	4,532
	<u>11,750</u>	<u>25,156</u>
10 Fryerning Parish Room - expenditure		
	2023	2022
	£	£
General premises expenses (excluding depreciation)	9,212	6,917
Insurance	848	800
Secretarial and administration expenses	2,280	1,840
	<u>12,340</u>	<u>9,557</u>
11 Employees		
	2023	2022
	Number	Number
Number of employees		
The average monthly number of employees during the year was:	<u>4</u>	<u>4</u>
Staff costs		
	2023	2022
	£	£
Wages, salaries and related costs	37,152	38,402
Less: FPR contribution	(2,280)	(1,840)
	<u>34,872</u>	<u>36,562</u>

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

13 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Fryerning Parish Room assets	Total
	£	£	£	£
Cost				
At 1 October 2022	446,839	71,339	15,515	533,693
Additions	-	4,099	2,850	6,949
Disposals	-	(3,679)	-	(3,679)
At 30 September 2023	446,839	71,759	18,365	536,963
Depreciation and impairment				
At 1 October 2022	30,407	52,584	9,099	92,090
Depreciation charged in the year	-	6,255	1,964	8,219
Disposals	-	(3,679)	-	(3,679)
At 30 September 2023	30,407	55,160	11,063	96,630
Carrying amount				
At 30 September 2023	416,432	16,599	7,302	440,333
At 30 September 2022	416,432	18,755	6,416	441,603

14 Debtors: amounts falling due within one year

	2023	2022
	£	£
Trade debtors	3,587	1,202
Prepayments and accrued income	5,101	5,096
	8,688	6,298

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Current portion of long-term bank loan	-	22,968
Other taxation and social security	475	213
Payments received on account	660	660
Trade creditors	5,064	1,616
Accrued expenses	4,744	5,877
Deferred income	11,499	9,239
	<u>22,442</u>	<u>40,573</u>

16 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loan	<u>-</u>	<u>59,833</u>
Payable within one year	-	22,968
Payable after one year	<u>-</u>	<u>36,865</u>

The long-term bank loan was secured on the land and buildings of the Association. The loan was fully repaid on 22nd February 2023.

17 Fryerning Parish Room Designated Fund

The Fryerning Parish Room designated fund has been established to separate funds raised specifically for the Church Green project. This is the triangle at the top of Fryerning Lane which includes the great Jubilee Oak which was planted to commemorate the Silver Jubilee of King George V. During the year £510 was spent, primarily on gardening and general maintenance. This ring-fenced fund will be used by Fryerning Parish Room Association (FPRA) for ongoing maintenance of the Church Green area.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

England & Wales - Charity number 1161482

Accounts

Charity Registration No. 1161482

Julian Hunter - Chairman
Janet Galloway - Hon. Secretary
Jennifer Fells - Hon. Treasurer
Paul Widdow - Trustee
Jim Dwyer - Trustee

**INGATESTONE & FRYERNING
COMMUNITY ASSOCIATION CIO**

**ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED 30 SEPTEMBER 2022.

Rural Community Council of Essex
The Grange
Inch Road
Fryerning
Essex
CO10 0SE

The Co-operative Bank
PO Box 200
Sturminster Newton
Dorset

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Lilian Hunter - Chairman John Galvin MBE - Hon. Secretary Jennifer Fowle - Hon. Treasurer Paul Wisbey – Trustee Jim Donnell – Trustee Tom O'Connor - Trustee Teresa Ravenscroft – Trustee Peter Batchelor OBE - Trustee (appointed 23 rd February 2022)
Charity number	1161482
Principal address	7 High Street Ingatestone Essex CM4 9ED
Independent examiner	Rural Community Council of Essex Threshelfords Business Park Inworth Road Feering Essex C05 9SE
Bankers	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

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FOR THE YEAR ENDED 30 SEPTEMBER 2022

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INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees present their report and accounts for the year ended 30th September 2022.

The accounts for Ingatestone & Fryerning Community Association CIO (IFCA CIO) have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice "Accounting and Reporting by Charities" for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in July 2014.

Objectives and activities

The objectives of the Association are;

a) to promote the benefit of the inhabitants of Ingatestone and Fryerning and the neighbourhood together defined by the parish boundaries of Ingatestone and Fryerning without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said inhabitants and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of the social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;

b) to establish or secure the establishment of a community centre and the Fryerning Parish Room (FPR) and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objectives.

Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. In addition to a Club bar and a snooker room, a wide variety of activities are organised and take place from our Community Centre and FPR. The community halls and meeting rooms are available for use by local groups and organisations. The facilities have been used by groups as varied as the local opera group and the angling club as well as commercially operated exercise and dance groups. Local Tennis and Bowling Clubs operate from courts and green in the grounds of the Community Centre.

The Trustees confirm that they have sought to comply with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. They have agreed to refer to the guidance when planning their future activities and making management decisions. In particular, the Trustees will consider how planned activities will deliver public benefit that accords with the aims and objectives they have set.

Achievements and performance

2021/22 is the first financial year in the last three where the Centre has remained fully open. Membership fees for existing members for the 2022 calendar year were heavily discounted to compensate for the prolonged period of closure the previous year.

Membership numbers in 2022 increased significantly, probably still in part reflecting the decision taken in 2019 to reduce fees significantly in light of an improving financial position at that time.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Membership category	2021 to 22 change *	2022	2021	2020
Individuals	+30	239	209	231
Couples (number of people)	+24	314	290	226
Concessions	+18	236	218	229
Total	+72	789	717	686

*2022 membership figures as at 27th October 2022

Membership fees for 2023 will not include a discount and will be £25 for an individual, £20 for a concession and £39 for a couple.

We have been able to offer our full range of activities again including weekly coffee mornings, monthly films at our Community Cinema, tribute band performances and the Christmas Market in conjunction with Ingatestone Rotary Club. Particularly enjoyable this year was the afternoon tea party in June to celebrate the Queen's Platinum Jubilee, complete with live music and a cardboard cutout of Her Majesty. It was therefore with great sadness that we opened our doors to the community to live stream her funeral only three months later.

Courtesy of a generous donation from Ingatestone Rotary Club we refurbished the snooker tables in the summer and now have a resident snooker team. Our major improvement this year has been to replace a large section of the rear car park at a cost of c. £8,500. It is also likely improvements will be needed to the drainage in the car park before much longer.

Financial review

IFCA CIO had income during the year totalling £159,391 (2021 - £130,265). Full details are set out on pages 6 to 15. As the Centre was open for the whole of the year income is now back to levels not seen since before the pandemic – as a comparison income for 2019 was £146,743. Not surprisingly, expenditure has also increased due to the higher levels of activity and was £128,673 in 2022 (2021 - £90,170). As a rule we continue to be cautious with our expenditure in light of soaring energy costs which will affect us once our fixed rate contracts end.

IFCA CIO has accumulated funds, equivalent to its net assets, of £466,903 to carry forward as at 30th September 2022 (2021 - £436,185). These funds are to be used to continue to fund the future activities of the Community Association.

IFCA CIO does not have a formal reserves policy, but the Trustees discuss the charity's cash balances each month and take action if balances are either insufficient (eg agree how to reduce spending or raise funds) or excessive (eg pay additional amounts off the loan or authorise expenditure on capital or maintenance projects). As at 30th September 2022 the Trustees acknowledge that the cash balance is at a high level, and there are active projects to determine the best use of those funds bearing in mind increased energy bills and higher interest rates.

The Trustees confirm that they have reviewed the major risks to which the charity is exposed and are satisfied that appropriate action has been taken to mitigate those risks.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Structure, governance and management

IFCA is a Charitable Incorporated Organisation (CIO), Charity Number 1161482. The trustees agreed a new Constitution for IFCA CIO on 15th May 2014. Following this, two predecessor charitable organisations were subsequently wound up. Trustees are appointed from the membership and one may be nominated by affiliated groups. There are currently four affiliated groups, namely Ingatestone and Fryerning Tennis Club, Ingatestone Bowling Club, Ingatestone Musical and Operetta Group, and Young Expressions. At every annual general meeting one-third of the charity trustees are required to retire in rotation, but are eligible for re-appointment.

Trustees have met monthly throughout the year to discuss issues of the day. In amongst careful oversight of spending, the IFCA has reviewed and updated its health and safety policy and supporting risk assessment.

Sadly one of our longest serving trustees Des Felton died in hospital in February 2022. Our Chairman, Lilian Hunter, marked her 12th year as Chairman by celebrating her 90th birthday in March. We also have a new trustee representing the Bowling Club, Peter Batchelor who joined officially on 23rd February at our 2020/21 AGM. So at the end of the financial year we have eight trustees.

Peter Batchelor OBE	Trustee (from 23 rd February 2022)
Jim Donnell	Trustee
Des Felton	Trustee (until 8 th February 2022)
Jennifer Fowle	Hon. Treasurer
John Galvin MBE	Hon. Secretary
Lilian Hunter	Chairman
Tom O'Connor	Trustee
Teresa Ravenscroft	Trustee
Paul Wisbey	Trustee

Importantly our new Centre Co-Ordinator Claire Staples is just completing her first year in post. Alongside Jacky Craythorne and Karen Rayment we continue to have a strong administration team in the office.

We are also pleased to have the stability and support provided through a new five-year arrangement with Fryerning Parish Room Association who undertake many of the operational tasks of *Fryerning Parish Room* and a new three-year contract with Peter Smith to run the bar and kitchen at the Community Centre.

No Honorary Officer or any other person connected with them, received remuneration from the IFCA, apart from reasonable reimbursement of out-of-pocket expenses. During the year Jim Donnell's wife, Denyse, was paid £100 to perform at our Jubilee afternoon tea.

**INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

The Trustees' report was approved by the Board of Trustees.



15.12.2022

Lilian Hunter – Chairman

Dated

Trustee

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

I report to the Trustees on my examination of the financial statements of Ingatestone & Fryerning Community Association CIO (the charity) for the year ended 30 September 2022.

Responsibilities and basis of report

As the Trustees of the charity 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 financial statements 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:

- 1 the accounting records were not kept in accordance with section 130 of the Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 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 no concerns and 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.



Janet E Stobart FCCA
RCCE House
Threshelfords Business Park
Inworth Road
Feering
Essex C05 9SE

Dated: 15th December 2022

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Note	Ingatestone £	Fryerning £	Designated Funds £	Total 2022 £	Total 2021 £
<u>Income and endowments</u>						
<u>from:</u>						
Other income resources	3	15,958	-	-	15,958	12,054
Charitable activities	4	120,163	8,212	-	128,375	66,365
Investments	5	20	-	-	20	43
Fundraising surplus	6	1,201	4,135	-	5,336	328
Grants received	7	7,035	2,667	-	9,702	51,475
Total income and endowments		144,377	15,014	-	159,391	130,265
<u>Expenditure on:</u>						
Charitable activities	8	117,648	10,579	446	128,673	90,170
Net income/(expense) for the year / net movement in funds		26,729	4,435	(446)	30,718	40,095
Fund balances at 1 October 2021		402,352	32,498	1,335	436,185	396,090
Fund balances at 30 September 2022		429,081	36,933	889	466,903	436,185


The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	441,603	439,391
Current assets			
Debtors	14	6,298	4,939
Cash at bank and in hand		96,440	87,694
		<u>102,738</u>	<u>92,633</u>
Creditors: amounts falling due within one year	15	(40,573)	(38,837)
Net current assets		62,165	53,796
Total assets less current liabilities		<u>503,768</u>	<u>493,187</u>
Creditors: amounts falling due after more than one year	16	(36,865)	(57,002)
Net assets		<u>466,903</u>	<u>436,185</u>
Charity funds			
Fryerning Parish Room designated fund	17	889	1,335
Fryerning Parish Room		36,933	32,498
IFCA CIO retained reserves		429,081	402,352
		<u>466,903</u>	<u>436,185</u>


 Lilian Hunter – Chairman
 Trustee


 Jennifer Fowle – Hon. Treasurer
 Trustee

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Basis of preparation

1.1 Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice "Accounting and Reporting by Charities" for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014. The charity constitutes a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the Statement of Recommended Practice for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 Accounting policies

2.1 Income

Income is recognised in the Statement of Financial Activities when a) the charity becomes entitled to the resources, b) it is more likely than not that the trustees will receive the resources, and c) the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP). The charity has received government grants in the reporting period.

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP)

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

2.2 Expenditure and liabilities

Liabilities are recognised where 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.

2.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost less depreciation and any impairment losses.

Depreciation is recognised to write off the cost of assets over their useful lives on the following bases:

Land and buildings	Nil
Fixtures, fittings and equipment	20% straight line per annum
Fryerning Parish Room assets	20% straight line per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income / expenditure for the year

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

3 Other income resources	Ingatestone	Fryerning	Total	Total
	£	£	2022	2021
			£	£
Subscriptions and donations	15,958	-	15,958	12,054
For the year ended 30 September 2021	11,974	80		12,054
Analysis of subscriptions and donations				
Subscriptions	12,847	-	12,847	9,908
Affiliation fees	260	-	260	250
Raffles and donations	2,321	-	2,321	1,659
HMRC gift aid receipts	-	-	-	64
Other income coffee mornings	530	-	530	173
	15,958	-	15,958	12,054
4 Charitable activities				
Income	Ingatestone	Fryerning	Total	Total
	£	£	2022	2021
			£	£
Lettings	22,598	8,212	30,810	7,551
Billiards and snooker	5,073	-	5,073	2,638
Rent receivable	40,089	-	40,089	17,819
Car park income	52,403	-	52,403	38,357
Charitable activities	120,163	8,212	128,375	66,365
For the year ended 30 September 2021	65,055	1,310		66,365

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

5 Investments	2022	2021
	£	£
Interest receivable	20	43

6 Fundraising surplus	Ingatestone	Fryerning	Total	Total
	£	£	2022	2021
			£	£
Fundraising income	7,238	6,776	14,014	711
Fundraising expenses	(6,037)	(2,641)	(8,678)	(383)
Fundraising activities surplus	1,201	4,135	5,336	328
For the year ended 30 September 2021	318	10		328

7 Grants received	Ingatestone	Fryerning	Total	Total
	£	£	2022	2021
			£	£
Brentwood Borough Council	6,840	2,667	9,507	50,207
Essex County Council	195	-	195	1,268
Grants received	7,035	2,667	9,702	51,475
For the year ended 30 September 2021	31,990	19,485		51,475

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

8 Charitable activities

Expenditure

	2022	2021
	£	£
Staff costs (note 11)	36,562	27,639
Depreciation and impairment	7,777	9,267
Printing, postage and stationery	2,030	1,385
Computer and website	47	403
Telephone	1,055	1,260
Licence fees and subscriptions	1,806	1,651
Accountancy	343	300
Insurance	4,193	4,207
Light, heat and water	22,960	14,441
Repairs and maintenance (note 9)	25,156	12,044
Grant expenditure	2,195	3,200
Refuse and cleaning	3,301	2,123
Business rates	997	210
Bank loan interest	2,831	3,055
Card processing fees	6,340	933
Membership costs	416	15
Sundry expenses	661	828
Fryerning expenses excluding depreciation (note 10)	9,557	6,595
Church Green Project designated fund	446	614
	<u>128,673</u>	<u>90,170</u>

Analysis by fund

Ingatestone	117,648	81,564
Fryerning Parish Room	10,579	7,992
Church Green Project designated fund (note 17)	446	614
	<u>128,673</u>	<u>90,170</u>

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

9 Repairs and maintenance

	2022	2021
	£	£
Car park maintenance	9,835	1,278
Office machine maintenance	484	425
Premises expenditure	8,877	5,805
Snooker room maintenance	1,428	34
Other general items	4,532	4,502
	<u>25,156</u>	<u>12,044</u>

10 Fryerning Parish Room - expenditure

	2022	2021
	£	£
General premises expenses (excluding depreciation)	6,917	4,540
Insurance	800	855
Secretarial and administration expenses	1,840	1,200
	<u>9,557</u>	<u>6,595</u>

11 Employees

	2022	2021
	Number	Number

Number of employees

The average monthly number of employees during the year was: 4 3

Staff costs

	2022	2021
	£	£
Wages, salaries and related costs	38,402	20,874
Contract work	-	7,965
Less: FPR contribution	(1,840)	(1,200)
	<u>36,562</u>	<u>27,639</u>

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, except for Jim Donnell's wife, Denyse, who was paid £100 to perform at our Jubilee afternoon tea.

13 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Fryerning Parish Room assets	Total
	£	£	£	£
Cost				
At 1 October 2021	446,839	71,246	10,799	528,884
Additions	-	5,273	4,716	9,989
Disposals	-	(5,180)	-	(5,180)
At 30 September 2022	446,839	71,339	15,515	533,693
Depreciation and impairment				
At 1 October 2021	30,407	51,009	8,077	89,493
Depreciation charged in the year	-	6,755	1,022	7,777
Disposals	-	(5,180)	-	(5,180)
At 30 September 2022	30,407	52,584	9,099	92,090
Carrying amount				
At 30 September 2022	416,432	18,755	6,416	441,603
At 30 September 2021	416,432	20,237	2,722	439,391

14 Debtors: amounts falling due within one year

	2022	2021
	£	£
Trade debtors	1,202	705
Prepayments and accrued income	5,096	4,234
	6,298	4,939

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Current portion of long-term bank loan	22,968	22,968
Other taxation and social security	213	208
Payments received on account	660	660
Trade creditors	1,616	6,254
Accrued expenses	5,877	2,210
Deferred income	9,239	5,625
Other creditors	-	912
	<u>40,573</u>	<u>38,837</u>

16 Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loan	59,833	79,970
Payable within one year	22,968	22,968
Payable after one year	36,865	57,002

The long-term bank loan is secured on the land and buildings of the Association. The loan is being repaid by instalments and should be fully repaid within the next three years.

17 Fryerning Parish Room Designated Fund

The Fryerning Parish Room designated fund has been established to separate funds raised specifically for the Church Green project. This is the triangle at the top of Fryerning Lane which includes the great Jubilee Oak which was planted to commemorate the Silver Jubilee of King George V. During the year £446 was spent, primarily on gardening and general maintenance. This ring-fenced fund will be used by Fryerning Parish Room Association (FPRA) for ongoing maintenance of the Church Green area.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

England & Wales - Charity number 1161482

Accounts

Charity Registration No. 1161482

**INGATESTONE & FRYERNING
COMMUNITY ASSOCIATION CIO**

**ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED 30 SEPTEMBER 2021

**INGATESTONE & FRYERNING
COMMUNITY ASSOCIATION CIO
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Lilian Hunter - Chairman John Galvin MBE - Hon. Secretary Jennifer Fowle - Hon. Treasurer Des Felton - Trustee Paul Wisbey – Trustee Jim Donnell – Trustee (appointed 23 rd June 2021) Tom O'Connor - Trustee (appointed 23 rd June 2021) Teresa Ravenscroft – Trustee (appointed 23 rd June 2021)
Charity number	1161482
Principal address	7 High Street Ingatestone Essex CM4 9ED
Independent examiner	Rural Community Council of Essex Threshelfords Business Park Inworth Road Feering Essex C05 9SE
Bankers	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO CONTENTS

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Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7 - 14

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Trustees present their report and accounts for the year ended 30th September 2021.

The accounts for Ingatestone & Fryerning Community Association CIO (IFCA CIO) have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice "Accounting and Reporting by Charities" for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in July 2014.

Objectives and activities

The objectives of the Association are;

a) to promote the benefit of the inhabitants of Ingatestone and Fryerning and the neighbourhood together defined by the parish boundaries of Ingatestone and Fryerning without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said inhabitants and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of the social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;

b) to establish or secure the establishment of a community centre and the Fryerning Parish Room (FPR) and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objectives.

Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. In addition to a Club bar and a snooker room, a wide variety of activities are organised and take place from our Community Centre and FPR. The community halls and meeting rooms are available for use by local groups and organisations. The facilities have been used by groups as varied as the local opera group and the angling club as well as commercially operated exercise and dance groups. Local Tennis and Bowling Clubs operate from courts and green in the grounds of the Community Centre.

The Trustees confirm that they have sought to comply with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. They have agreed to refer to the guidance when planning their future activities and making management decisions. In particular, the Trustees will consider how planned activities will deliver public benefit that accords with the aims and objectives they have set.

Achievements and performance

2020/21 was again dominated by Coronavirus. Major events such as the annual Christmas market were cancelled. There was an extended period of closure from Christmas 2020, the Community Centre re-opening in May 2021.

The membership arrangements and fees for the calendar year 2021 reflect these events. Discounts were offered to existing members to compensate for the period of closure in 2020. Many nonetheless paid the full amount and the additional monies over the discounted rates were treated as donations. Also a large number of membership renewal forms were delivered to members by hand or post because the Centre was closed. Membership renewal uptake in the early months of 2021 was therefore inevitably slow. However, membership numbers crept up and total membership ended up surpassing the previous year.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Membership category	2020 to 21 change	2021	2020	2019
Individuals	-22	209	231	173
Couples (number of people)	+64	290	226	148
Concessions	-11	218	229	223
Total	+31	717	686	544

Early in 2021, trustees took a decision to invest in improving the outdoor space for members and visitors. A significant project was undertaken to remove old bollards and unsafe tiles near the side entrance and install new teak benches and attractive new planters. These complement a coffee van run by our bar contractor as an alternative outlet during lockdown. Together these are providing a more attractive and welcoming area.

Limited activities restarted at the Centre in May following further review of our Covid risk assessment. Fryerning Parish Room remained closed until later in the year.

We also invested in refurbished car park machines to accept card payments as well as cash. The switch to card payments only was made permanent after not one but two thefts of cash boxes from them causing significant damage.

Weekly coffee mornings restarted and since May Ingatestone Community Cinema has screened films monthly. There have been blood donor sessions and most exercise classes have resumed. Larger events have been scheduled for later in the year, including the return of the Christmas Market.

Financial review

IFCA CIO had income during the year totalling £130,265 (2020 - £135,141). Full details are set out on pages 5 to 14. Although income is similar to last year it is still lower than it was before the coronavirus pandemic. We received grant income of £51,475 (2020 - £36,095) which greatly helped to make up for reduced income from rent, lettings and subscriptions.

IFCA CIO has accumulated funds, equivalent to its net assets, of £436,185 to carry forward as at 30th September 2021 (2020 - £396,090). These funds are to be used to continue to fund the future activities of the Community Association. The increase in net assets despite a reduction in our income has been achieved due to reduced costs in a number of areas. In particular since the start of the pandemic we have only carried out repairs and maintenance that were absolutely essential which has seen this expenditure reduce from £31,705 in 2019 to £12,044 in 2021.

IFCA CIO does not have a formal reserves policy but the Trustees discuss the charity's cash balances each month and take action if balances are either insufficient (eg agree how to reduce spending or raise funds) or excessive (eg pay additional amounts off the loan or authorise expenditure on capital or maintenance projects). As at 30th September 2021 the Trustees have allowed the cash balance to increase to a higher level than normal, due to the continued uncertainty over future income as a result of the pandemic.

The Trustees confirm that they have reviewed the major risks to which the charity is exposed and are satisfied that appropriate action has been taken to mitigate those risks.

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Structure, governance and management

IFCA is a Charitable Incorporated Organisation (CIO), Charity Number 1161482. The trustees agreed a new Constitution for IFCA CIO on 15th May 2014. Following this, two predecessor charitable organisations were subsequently wound up. Trustees are appointed from the membership and one may be nominated by affiliated groups. There are currently four affiliated groups, namely Ingatestone and Fryerning Tennis Club, Ingatestone Bowling Club, Ingatestone Musical and Operetta Group, and Young Expressions. At every annual general meeting one-third of the charity trustees are required to retire in rotation, but are eligible for re-appointment.

Trustees continued to meet monthly online with the Centre Co-ordinator until May and thereafter in person. As previously all meetings have a formal agenda structured around management, health & safety, finance, premises and events. A full note and an outstanding action report is recorded for each meeting. Because of lockdown the 2019/20 AGM was put back until it could be held face-to-face on 23rd June. We were fortunate enough to attract three new trustees who were appointed at the AGM alongside the re-appointment of others in accordance with our Constitution. The trustees who have served during the financial year 2020/21 are;

Jim Donnell	Trustee
Des Felton	Trustee
Jennifer Fowle	Hon. Treasurer
John Galvin MBE	Hon. Secretary
Lilian Hunter	Chairman
Tom O'Connor	Trustee
Teresa Ravenscroft	Trustee
Paul Wisbey	Trustee

We were able to appoint one of our ad hoc staff on a formal contract as handyman and give small pay increases to our two part-time office staff. In July our Centre Co-ordinator, Lee Stevens, announced she was to leave in September. An advert was placed on local social media. Three candidates underwent a competitive recruitment process. Following interview, Claire Staples was appointed in late September as new Centre Co-Ordinator.

No Honorary Officer or any other person connected with them, received remuneration from the IFCA, apart from reasonable reimbursement of out-of-pocket expenses. During the year Mr Wisbey provided IFCA CIO with various maintenance services with a contract value of £998.

The Trustees' report was approved by the Board of Trustees.

.....

Lilian Hunter - Chairman
Trustee

Dated:

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

I report to the Trustees on my examination of the financial statements of Ingatestone & Fryerning Community Association CIO (the charity) for the year ended 30 September 2021.

Responsibilities and basis of report

As the Trustees of the charity 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 financial statements 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:

- 1 the accounting records were not kept in accordance with section 130 of the Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 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 no concerns and 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.



Janet E Stobart FCCA
RCCE House
Threshelfords Business Park
Inworth Road
Feering
Essex C05 9SE

Dated: 20th January 2022

**INGATESTONE & FRYERNING
COMMUNITY ASSOCIATION CIO
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2021**


		Ingatestone	Fryerning	Designated funds	Total 2021	Total 2020
	Note	£	£	£	£	£
<u>Income and endowments from:</u>						
Other income resources	3	11,974	80	-	12,054	14,439
Charitable activities	4	65,055	1,310	-	66,365	82,162
Investments	5	43	-	-	43	43
Fundraising surplus	6	318	10	-	328	2,402
Grants received	7	31,990	19,485	-	51,475	36,095
Total income and endowments		109,380	20,885	-	130,265	135,141
<u>Expenditure on:</u>						
Charitable activities	8	81,564	7,992	614	90,170	92,611
Net income/(expense) for the year / Net movement in funds		27,816	12,893	(614)	40,095	42,530
Fund balances at 1 October 2020		374,536	19,605	1,949	396,090	353,560
Fund balances at 30 September 2021		402,352	32,498	1,335	436,185	396,090


The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**INGATESTONE & FRYERNING
COMMUNITY ASSOCIATION CIO
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2021**

	Note	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	13		439,391		430,809
Current assets					
Debtors	14	4,939		3,624	
Cash at bank and in hand		87,694		74,847	
		<u>92,633</u>		<u>78,471</u>	
Creditors: amounts falling due within one year	15	<u>(38,837)</u>		<u>(36,276)</u>	
Net current assets			53,796		42,195
Total assets less current liabilities			<u>493,187</u>		<u>473,004</u>
Creditors: amounts falling due after more than one year	16		(57,002)		(76,914)
Net assets			<u>436,185</u>		<u>396,090</u>
Charity funds					
Fryerning Parish Room designated fund	17		1,335		1,949
Fryerning Parish Room			32,498		19,605
IFCA CIO Retained reserves			402,352		374,536
			<u>436,185</u>		<u>396,090</u>


Lilian Hunter - Chairman
Trustee


Jennifer Fowle - Hon. Treasurer
Trustee

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Basis of preparation

1.1 Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice "Accounting and Reporting by Charities" for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014. The charity constitutes a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the Statement of Recommended Practice for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 Accounting policies

2.1 Income

Income is recognised in the Statement of Financial Activities when a) the charity becomes entitled to the resources, b) it is more likely than not that the trustees will receive the resources, and c) the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP). The charity has received government grants in the reporting period.

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP)

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**INGATESTONE & FRYERNING
COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

2.2 Expenditure and liabilities

Liabilities are recognised where 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.

2.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost less depreciation and any impairment losses.

Depreciation is recognised to write off the cost of assets over their useful lives on the following bases:

Land and buildings	Nil
Fixtures, fittings and equipment	20% straight line per annum
Fryerning Parish Room assets	20% straight line per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income / expenditure for the year

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**INGATESTONE & FRYERNING
COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

3 Other income resources	Ingatestone	Fryerning	Total 2021	Total 2020
	£	£	£	£
Subscriptions and Donations	11,974	80	12,054	14,439
For the year ended 30 September 2020	14,439	-		14,439
Analysis of subscriptions and donations				
Subscriptions	9,908	-	9,908	11,746
Affiliation Fees	250	-	250	250
Raffles and Donations	1,579	80	1,659	1,983
HMRC gift aid receipts	64	-	64	150
Other income coffee mornings	173	-	173	310
	11,974	80	12,054	14,439
4 Charitable activities Income	Ingatestone	Fryerning	Total 2021	Total 2020
	£	£	£	£
Lettings	6,241	1,310	7,551	14,063
Billiards and Snooker	2,638	-	2,638	3,422
Rent receivable	15,544	-	15,544	24,889
Entrance Fees	-	-	-	202
Car park income	40,632	-	40,632	39,586
Charitable activities	65,055	1,310	66,365	82,162
For the year ended 30 September 2020	79,972	2,190		82,162

**INGATESTONE & FRYERNING
COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

5 Investments		2021	2020
Interest receivable		43	43

6 Fundraising surplus			Total	Total
	Ingatestone	Fryerning	2021	2020
	£	£	£	£
Fundraising activities surplus	318	10	328	2,402
For the year ended 30 September 2020	588	1,814		2,402

7 Grants received			Total	Total
	Ingatestone	Fryerning	2021	2020
	£	£	£	£
Brentwood Borough Council	30,722	19,485	50,207	35,000
Ingatestone & Fryerning Parish Council	-	-	-	1,095
Essex County Council	1,268	-	1,268	-
Grants received	31,990	19,485	51,475	36,095
For the year ended 30 September 2020	25,595	10,500		36,095

**INGATESTONE & FRYERNING
COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**8 Charitable activities
Expenditure**

	2021	2020
	£	£
Staff costs (note 11)	27,639	26,968
Depreciation and impairment	9,267	11,635
Printing, postage and stationery	1,385	1,601
Computer and website	403	237
Telephone	1,260	1,260
Licence fees and subscriptions	1,651	2,098
Accountancy	300	301
Insurance	4,207	6,050
Light and heat	13,855	10,226
Repairs and maintenance (note 9)	12,044	10,522
Grant expenditure	3,200	-
Refuse and cleaning	2,123	6,623
Business and water rates	796	1,715
Bank loan interest	3,055	4,055
Card processing fees	933	140
Legal and professional fees	-	600
Membership costs	15	648
Sundry expenses	828	1,273
Fryerning expenses excluding depreciation (note 10)	6,595	5,766
Church Green Project designated fund	614	893
	<u>90,170</u>	<u>92,611</u>
Analysis by fund		
Ingatestone	81,564	84,264
Fryerning Parish Room	7,992	7,454
Church Green Project designated fund (note 17)	614	893
	<u>90,170</u>	<u>92,611</u>

**INGATESTONE & FRYERNING
COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

9 Repairs and Maintenance

	2021	2020
	£	£
Car park maintenance	1,278	2,031
Office machine maintenance	425	964
Premises expenditure	5,805	3,059
Snooker room maintenance	34	511
Other general items	4,502	3,957
	<u>12,044</u>	<u>10,522</u>

10. Fryerning Parish Room - Expenditure

	2021	2020
	£	£
General Premises expenses (excluding Depreciation)	4,540	3,027
Insurance	855	1,023
Secretarial and Administration expenses	1,200	1,716
	<u>6,595</u>	<u>5,766</u>

11 Employees

Number of employees	2021	2020
	Number	Number
The average monthly number of employees during the year was:	<u>3</u>	<u>3</u>
Staff costs	2021	2020
	£	£
Wages, salaries and related costs	20,874	20,614
Contract Work	7,965	8,070
Less: FPR contribution	(1,200)	(1,716)
	<u>27,639</u>	<u>26,968</u>

**INGATESTONE & FRYERNING
COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

13 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Fryerning Parish Room assets	Total
	£	£	£	£
Cost				
At 1 October 2020	446,839	56,050	8,499	511,388
Additions	-	15,549	2,300	17,849
Disposals	-	(353)	-	(353)
At 30 September 2021	446,839	71,246	10,799	528,884
Depreciation and impairment				
At 1 October 2020	30,407	43,493	6,679	80,579
Depreciation charged in the year	-	7,869	1,398	9,267
Disposals	-	(353)	-	(353)
At 30 September 2021	30,407	51,009	8,077	89,493
Carrying amount				
At 30 September 2021	416,432	20,237	2,722	439,391
At 30 September 2020	416,432	12,557	1,820	430,809

14 Debtors: amounts falling due within one year

	2021	2020
	£	£
Trade debtors	705	1,093
Prepayments and accrued income	4,234	2,531
	<u>4,939</u>	<u>3,624</u>

**INGATESTONE & FRYERNING
COMMUNITY ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

15 Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans	22,968	22,968
Other taxation and social security	208	72
Payments received on account	660	660
Trade creditors	6,254	6,786
Accruals and deferred income	7,835	5,790
Other creditors	912	-
	<u>38,837</u>	<u>36,276</u>

16 Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Bank loans	79,970	99,882
	<u>79,970</u>	<u>99,882</u>
Payable within one year	22,968	22,968
Payable after one year	57,002	76,914
	<u>57,002</u>	<u>76,914</u>

The long-term bank loan is secured on the land and building of the Association. The loan is being repaid by instalments and should be fully repaid within the next four years.

17 Fryerning Parish Room Designated Fund

The Fryerning Parish Room designated fund has been established to separate funds raised specifically for the Church Green project. This is the triangle at the top of Fryerning Lane which includes the great Jubilee Oak which was planted to commemorate the Silver Jubilee of King George V. During the year £614 was spent, primarily on gardening and repairs to the bench. This ring-fenced fund will be used by Fryerning Parish Room Association (FPRA) for ongoing maintenance of the Church Green area.

18 Contingent Liability

The Trustees have agreed with FPRA that in the event that the Fryerning Parish Room is closed and sold, the initial funding of £25,000 raised by FPRA for the renovation work will be refunded to FPRA from the sale proceeds of the Fryerning Parish Room. The agreement for loan repayment expires on 28th February 2022.

