

Charity Registration No. 1161482

**INGATESTONE & FRYERNING
COMMUNITY ASSOCIATION CIO**

**ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED 30 SEPTEMBER 2022.

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

CONTENTS

	Page
Trustees' report	1 – 4
Independent examiner's report	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8 - 15

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.



Lilian Hunter – Chairman

15.12.2022

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 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 2022 £	Total 2021 £
Subscriptions and donations	15,958	-	15,958	12,054

For the year ended 30 September 2021	11,974	80		12,054
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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 2022 £	Total 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
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For the year ended 30 September 2021	65,055	1,310		66,365
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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	<u>59,833</u>	<u>79,970</u>
Payable within one year	22,968	22,968
Payable after one year	<u>36,865</u>	<u>57,002</u>

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.