

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

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<b>Trustees</b>	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
<b>Charity number</b>	1161482
<b>Principal address</b>	7 High Street Ingatestone Essex CM4 9ED
<b>Independent examiner</b>	Rural Community Council of Essex Threshelfords Business Park Inworth Road Feering Essex C05 9SE
<b>Bankers</b>	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT

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# INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

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# INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

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The Trustees present their report and accounts for the year ended 30<sup>th</sup> 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.

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

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**Achievements and performance**

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

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

\*2024 membership figures as at 31<sup>st</sup> 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

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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 30<sup>th</sup> 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.

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

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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 <sup>th</sup> 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**

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# INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

## INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

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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

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

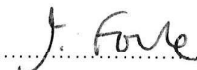
The statement of financial activities includes all gains and losses recognised in the year.

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

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**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**

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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**

<b>3 Charitable activities</b>				
<b>Income</b>	<b>Ingatestone</b>	<b>Fryerning</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
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
<b>For the year ended 30 September 2023</b>	<b>161,479</b>	<b>8,942</b>		<b>170,421</b>
<b>4 Fundraising surplus</b>				
	<b>Ingatestone</b>	<b>Fryerning</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
Fundraising income	20,367	10,760	31,127	24,845
Fundraising expenses	(9,992)	(4,033)	(14,025)	(13,474)
<b>Fundraising activities surplus</b>	<b>10,375</b>	<b>6,727</b>	<b>17,102</b>	<b>11,371</b>
<b>For the year ended 30 September 2023</b>	<b>5,156</b>	<b>6,215</b>		<b>11,371</b>

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

**5 Charitable activities**

**Expenditure**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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
	<u>144,244</u>	<u>121,128</u>

**Analysis by fund**

Ingatestone	121,040	106,314
Fryerning Parish Room	22,825	14,304
Church Green Project designated fund (note 13)	379	510
	<u>144,244</u>	<u>121,128</u>

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

**6 Repairs and maintenance**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

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

**Staff costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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
	£	£	£	£
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
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**

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**12 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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
	<hr/>	<hr/>
	<b>16,906</b>	<b>22,442</b>
	<hr/>	<hr/>

**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 1<sup>st</sup> 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

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<b>Charity number</b>	1161482
<b>Principal address</b>	7 High Street Ingatestone Essex CM4 9ED
<b>Independent examiner</b>	Rural Community Council of Essex Threshelfords Business Park Inworth Road Feering Essex C05 9SE
<b>Bankers</b>	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

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The Trustees present their report and accounts for the year ended 30<sup>th</sup> 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.

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

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**Achievements and performance**

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

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

\*2024 membership figures as at 31<sup>st</sup> 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

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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 30<sup>th</sup> 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.

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

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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 <sup>th</sup> 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**

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# INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

## INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

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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

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

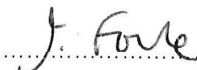
The statement of financial activities includes all gains and losses recognised in the year.

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

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**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**

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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**

<b>3 Charitable activities</b>				
<b>Income</b>	<b>Ingatestone</b>	<b>Fryerning</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
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
<b>For the year ended 30 September 2023</b>	<b>161,479</b>	<b>8,942</b>		<b>170,421</b>
<b>4 Fundraising surplus</b>				
	<b>Ingatestone</b>	<b>Fryerning</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
Fundraising income	20,367	10,760	31,127	24,845
Fundraising expenses	(9,992)	(4,033)	(14,025)	(13,474)
<b>Fundraising activities surplus</b>	<b>10,375</b>	<b>6,727</b>	<b>17,102</b>	<b>11,371</b>
<b>For the year ended 30 September 2023</b>	<b>5,156</b>	<b>6,215</b>		<b>11,371</b>



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

**5 Charitable activities**

**Expenditure**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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
	<u>144,244</u>	<u>121,128</u>

**Analysis by fund**

Ingatestone	121,040	106,314
Fryerning Parish Room	22,825	14,304
Church Green Project designated fund (note 13)	379	510
	<u>144,244</u>	<u>121,128</u>

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

**6 Repairs and maintenance**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

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

**Staff costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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
	£	£	£	£
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
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**

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**12 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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 1<sup>st</sup> 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

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<b>Trustees</b>	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
<b>Charity number</b>	1161482
<b>Principal address</b>	7 High Street Ingatestone Essex CM4 9ED
<b>Independent examiner</b>	Rural Community Council of Essex Threshelfords Business Park Inworth Road Feering Essex C05 9SE
<b>Bankers</b>	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT

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# 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

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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 30<sup>th</sup> 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.

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# INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

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#### 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
<b>Total</b>	<b>-13</b>	<b>923</b>	<b>936</b>	<b>789</b>	<b>717</b>	<b>686</b>

\*2024 membership figures as at 31<sup>st</sup> 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

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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 30<sup>th</sup> 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.

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

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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 <sup>th</sup> 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**

**Trustee**

  
.....  
**Dated**

# INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

## INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

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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

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

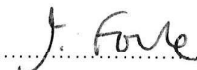
The statement of financial activities includes all gains and losses recognised in the year.

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

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**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**

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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**

<b>3 Charitable activities</b>				
<b>Income</b>	<b>Ingatestone</b>	<b>Fryerning</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
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
<b>For the year ended 30 September 2023</b>	<b>161,479</b>	<b>8,942</b>		<b>170,421</b>
<b>4 Fundraising surplus</b>				
	<b>Ingatestone</b>	<b>Fryerning</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
Fundraising income	20,367	10,760	31,127	24,845
Fundraising expenses	(9,992)	(4,033)	(14,025)	(13,474)
<b>Fundraising activities surplus</b>	<b>10,375</b>	<b>6,727</b>	<b>17,102</b>	<b>11,371</b>
<b>For the year ended 30 September 2023</b>	<b>5,156</b>	<b>6,215</b>		<b>11,371</b>



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

**5 Charitable activities**

**Expenditure**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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
	<u>144,244</u>	<u>121,128</u>

**Analysis by fund**

Ingatestone	121,040	106,314
Fryerning Parish Room	22,825	14,304
Church Green Project designated fund (note 13)	379	510
	<u>144,244</u>	<u>121,128</u>

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

**6 Repairs and maintenance**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

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

**Staff costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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
	£	£	£	£
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
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**

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**12 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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 1<sup>st</sup> 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.