

INKBERROW COMMUNITY CENTRE CIO

England & Wales · Charity number 1205654

Details

Status Registered

Legal form CIO

Registered 2023-11-09

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

Contact

Address Inkberrow Village Hall
Sands Road
Inkberrow
Worcester
WR7 4HJ

Phone 01386792264

Email inkberrowvillagehall@outlook.com

Activities

Objects: THE OBJECTS OF THE CIO ARE THE PROVISION AND MAINTENANCE OF A VILLAGE HALL FOR THE USE OF THE INHABITANTS OF THE INKBERROW AND THE SURROUNDING AREA WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS. TO PROVIDE, MAINTAIN AND PROMOTE RECREATIONAL GROUNDS AND FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE, HEALTH AND WELLBEING AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE FOR THE BENEFIT OF THE INHABITANTS OF INKBERROW AND THE SURROUNDING AREA WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS

Activities: The charity maintains and manages Inkberrow Village Hall and surrounding grounds for the public benefit of the community.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation
- **Who:** Children/young People, The General Public/mankind

Geography

- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£55,516	£47,310	-	-
2024-12-31	£74,002	£32,494	-	-

Trustees

Name	Role	Appointed
Amy Marshal		2026-04-21
David Ward		2026-04-21
Eddie Hobson		2026-04-21
Fiona Anne Hawkins		2026-04-21
Gary Jonathan Clubley		2026-04-21
Helen Margaret Turner		2026-04-21
Iris Gertrude Smith		2026-04-21
John Philip Curezon Bailey		2026-04-21
Michael James Trott		2026-04-21
Patricia Melanie Hart		2026-04-21
Rodger Stephen Fooks		2026-04-21
Tracey Wyatt		2026-04-21

INKBERROW COMMUNITY CENTRE CIO

England & Wales - Charity number 1205654

Accounts

**INKBERROW
COMMUNITY
CENTRE CIO**

(previously known as Inkberrow Community Centre/Council)

REPORT and FINANCIAL STATEMENTS

for the

YEAR ENDED 31 DECEMBER 2025

Registered Charity No: 1205654

REPORT of the TRUSTEES

for the YEAR ENDED 31 DECEMBER 2025

The Trustees present their report and the financial statements for the year ended 31 December 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS102 in preparing the annual report and financial statements of the Charity.

Structure, Governance and Management

The application of the unincorporated Inkberrow Community Centre (ICC) to become a Charitable Incorporated Organisation (CIO) was approved by the Charity Commission on 9th November 2023. Previous to incorporation, it had operated as registered charity number 523158.

The powers and charitable purposes of the Inkberrow Community Centre CIO ("the Charity") are contained in the Constitution approved and registered by the Charity Commission on 9th November 2023 and this includes provision for its Trustees to be nominated by organisations using the facilities. In addition, the CIO has the power to appoint up to three other Trustees.

The CIO has been operational since 1st January 2024, accepting the transfer of all assets and liabilities of the ICC, and initially the ICC's five Trustees became the Trustees of the CIO. Since then, they all been replaced by eleven new Trustees nominated by the regular user groups of the facility and one appointed by the CIO under its Constitutional power. One Trustee has been nominated as Chairperson and another as Minute Secretary. The position of Secretary remains vacant.

In accordance with that Constitution, the Trustees are supported by a Management Committee of user representatives including the capacity to provide financial and legal advice. The Trustees manage Inkberrow Village Hall and adjoining playing fields for the benefit of the village community. This arrangement was originally established in a conveyance and deed of trust dated 31st December 1949 and is to be re-enforced by a long-term lease of those premises by the freehold owner, Inkberrow Parish Council. Other parts of the Community Centre comprised in the 1949 conveyance have for some time been occupied and managed by independent sports clubs. That is intended to be formalised by a grant to them by the Parish Council of licences or leases enabling the CIO to concentrate on the premises it occupies.

Objectives and Activities

The Trustees will continue to maintain Inkberrow Village Hall and the adjoining playing fields for the public benefit of the community. The Trustees confirm that they have paid due regard to Charity Commission public benefit guidance.

Achievements and Financial Review

The number of active organisations using the Village Hall is now 12, offering such activities as keep fit and martial arts classes, Brownies, drama, pre and after school facilities, meetings and badminton. In addition, there are a number of one-off events and parties, including in 2025 a 100th birthday party. The Management Committee increased the hire charges in 2025 by £1 per hour to reflect the additional cost of planned repairs and enhancements, including internal fire doors, fire-proof hatch doors, solar panels and roof and wall insulation. The CIO has

secured a grant from Wychavon DC Rural Fund to partially fund the heat-saving schemes which it will receive in 2026.

The detailed results are shown on the statement of Financial Activity with a net surplus of **£8,206** (2024 net surplus £41,508), plus reserves brought forward from 2024 of £41,508 totalling £49,714.

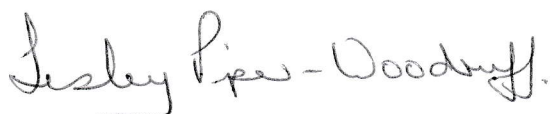
The investment policy of the Trustees is to keep funds not required immediately on short-term high interest deposit with reputable deposit takers.

The Trustees have established a regular reporting procedure to ensure that the major strategic and operational risks affecting the Charity can be identified and addressed and that the necessary steps be taken to reverse or obviate their effect.

The Trustees aim to hold reserves at a level that protects against medium term loss of income and to create designated funds for major repairs and renewals.

The Trustees declare there have been no serious incidents to report to the Charity Commission in 2025.

The Trustees' Annual Report was approved on 21st April 2026 and signed on behalf of the Board of Trustees by:



L Piper-Woodruff
Treasurer

21st April 2026

INKBERROW COMMUNITY CENTRE CIO

INDEPENDENT EXAMINER'S REPORT to the TRUSTEES OF INKBERROW COMMUNITY CENTRE

for the YEAR ENDED 31 DECEMBER 2025

I report to the trustees on my examination of the financial statements of Inkberrow Community Centre CIO ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements 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 2011 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

Loungard Lifford Hall Limited

R D Coton
Independent Examiner

Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

24 February 2026

INKBERROW COMMUNITY CENTRE CIO

STATEMENT of FINANCIAL POSITION


as at 31 DECEMBER 2025

	2025 £	2024 £
CURRENT ASSETS		
Debtors & Prepayments	15,625	3,842
Bank Current Account	4,685	4,504
Bank Deposit Account	33,605	38,332
	<u>53,915</u>	<u>46,678</u>
Less CURRENT LIABILITIES		
Creditors & Accrued Charges	(4,201)	(5,170)
	<u>49,714</u>	<u>41,508</u>
ACCUMULATED TRUST FUND		
UNRESTRICTED FUNDS		
Balance at 31 December 2024	40,199	-
Surplus / (deficit)	8,206	40,199
	<u>48,405</u>	<u>40,199</u>
RESTRICTED FUNDS		
Balance at 31 December 2024	1,309	1,309
(Deficit) / surplus	-	-
	<u>1,309</u>	<u>1,309</u>
TOTAL FUNDS	<u>49,714</u>	<u>41,508</u>

The financial statements on pages 4 to 10 were approved by the Trustees on 21st April 2026 and signed on its behalf by



M Hart – Chairperson



L Piper-Woodruff – Treasurer

INKBERROW COMMUNITY CENTRE CIO

STATEMENT of FINANCIAL ACTIVITIES

as at 31 DECEMBER 2025

	GENERAL (UNRESTRICTED) £	RESTRICTED £	TOTAL 2025 £	2024 £
INCOME (See Schedule on page 6)				
Income from Charitable activities	54,680		54,680	48,687
Other incoming resources	836		836	25,315
TOTAL INCOME	<u>55,516</u>		<u>55,516</u>	<u>74,002</u>
RESOURCES EXPENDED (See Schedule on page 7)				
Direct Costs	45,689		45,689	31,039
Support Costs	1,621		1,621	1,455
TOTAL EXPENDITURE	<u>47,310</u>		<u>47,310</u>	<u>32,494</u>
Net Income and Net Movement In Funds	<u>8,206</u>		<u>8,206</u>	<u>41,508</u>
Total Funds brought forward	40,199	1,309	41,508	-
Total Funds carried forward	<u>48,405</u>	<u>1,309</u>	<u>49,714</u>	<u>41,508</u>

INKBERROW COMMUNITY CENTRE CIO

SCHEDULES to the FINANCIAL STATEMENTS

for the Year Ended 31 DECEMBER 2025

INCOME	GENERAL (UNRESTRICTED) £	RESTRICTED £	TOTAL 2025 £	2024 £
Income from Charitable Activities				
ALM	15,133	-	15,133	12,310
Art	567	-	567	144
Badminton	2,178	-	2,178	2,230
Bowls	150	-	150	150
Zhuan jiao kuan	726	-	726	810
Arrow Valley Brass	1,179	-	1,179	1,280
Aikido	1,199	-	1,199	920
Football	763	-	763	771
Little Bo Beep	28,216	-	28,216	26,788
Horticultural	324	-	324	268
Brownies	621	-	621	-
Players	596	-	596	744
Sports & Leisure	-	-	-	-
Tennis	717	-	717	722
Toddlers	308	-	308	396
Women's Institute	330	-	330	300
Environment Group	180	-	180	160
Events & Parties	1,493	-	1,493	694
	<u>54,680</u>	<u>-</u>	<u>54,680</u>	<u>48,687</u>
Other Incoming Resources				
Bank Account Interest	782	-	782	680
MEB Wayleave	54	-	54	54
Other	-	-	-	2,937
Inkberrow Community Centre	-	-	-	21,644
	<u>836</u>	<u>-</u>	<u>836</u>	<u>25,315</u>

INKBERROW COMMUNITY CENTRE CIO

SCHEDULES to the FINANCIAL STATEMENTS

for the Year Ended 31 DECEMBER 2025

RESOURCES EXPENDED	GENERAL (UNRESTRICTED) £	RESTRICTED £	TOTAL 2025 £	2024 £
Running Costs				
Field maintenance	2,590	-	2,590	3,268
Repairs & Renewals	21,874	-	21,874	5,920
Insurance	1,471	-	1,471	1,377
Caretaker	2,040	-	2,040	400
Booking Secretary	1,260	-	1,260	1,200
Cleaner	3,364	-	3,364	3,528
Window cleaning	151	-	151	22
Cleaning materials	676	-	676	333
Hygiene	562	-	562	562
Electricity	4,026	-	4,026	4,045
Gas	4,380	-	4,380	7,567
Water & Sewerage	1,915	-	1,915	1,310
Waste collection	277	-	277	216
Telephone	85	-	85	91
PRS	531	-	531	442
Computer	427	-	427	393
Bank charges	60	-	60	70
Officer's expenses	-	-	-	295
	<u>45,689</u>	<u>-</u>	<u>45,689</u>	<u>31,039</u>
Support Costs				
Independent examiner fee	1,140	-	1,140	1,140
Miscellaneous	481	-	481	315
	<u>1,621</u>	<u>-</u>	<u>1,621</u>	<u>1,455</u>

INKBERROW COMMUNITY CENTRE CIO

NOTES to the FINANCIAL STATEMENTS

for the Year Ended 31 DECEMBER 2025

1. General Information

The Charity is a public benefit entity and a registered charity in England and Wales and is now incorporated. The address of the principal office is Sands Road, Inkberrow, Worcester, WR7 4HJ.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis and in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the Charity's ability to continue.

Fund Accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming Resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities ("SoFA") when received. Grants, where entitlement is not conditional on the delivery of a specific performance by the Charity, are recognised when the Charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.

INKBERROW COMMUNITY CENTRE CIO

NOTES to the FINANCIAL STATEMENTS *(continued)*

for the Year Ended 31 DECEMBER 2025

- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the Charity earns the right to consideration by its performance.

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in the notes to the accounts.

Fixed Assets

The Land and Buildings are vested in the Inkberrow Parish Council and their value is not recorded in these accounts.

Financial Instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

4. Neither the Trustees or the Officers received any remuneration or reimbursed expenses during 2025. In 2024, Officers' reimbursed expenses totalled **£295** for stationery and postage and reimbursement for retirement gifts.

INKBERROW COMMUNITY CENTRE CIO

NOTES to the FINANCIAL STATEMENTS *(continued)*

for the Year Ended 31 DECEMBER 2025

EXPENDITURE	GENERAL (UNRESTRICTED) £	RESTRICTED £	TOTAL 2025 £	2024 £
<u>Miscellaneous</u>				
What's On	50	-	50	50
Community First	50	-	50	50
Stationery	21	-	21	-
Valuation	360	-	360	-
Unblocking drains recharged to SCI	-	-	-	215
	<hr/> 481 <hr/>	<hr/> - <hr/>	<hr/> 481 <hr/>	<hr/> 315 <hr/>

INKBERROW COMMUNITY CENTRE CIO

England & Wales - Charity number 1205654

Accounts

**INKBERROW
COMMUNITY
CENTRE CIO**

(previously known as Inkberrow Community Centre/Council)

REPORT and FINANCIAL STATEMENTS

for the

YEAR ENDED 31 DECEMBER 2024

Registered Charity No: 1205654

INKBERROW COMMUNITY CENTRE CIO

REPORT of the TRUSTEES

for the YEAR ENDED 31 DECEMBER 2024

The Trustees present their report and the financial statements for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS102 in preparing the annual report and financial statements of the Charity.

Structure, Governance and Management

The application of the unincorporated Inkberrow Community Centre (ICC) to become a Charitable Incorporated Organisation (CIO) was approved by the Charity Commission on 9th November 2023. Previous to incorporation, it had operated as registered charity number 523158.

The powers and charitable purposes of the Inkberrow Community Centre CIO ("the Charity") are contained in the Constitution approved and registered by the Charity Commission on 9th November 2023 and this includes provision for its Trustees to be nominated by organisations using the facilities.

The CIO has been operational since 1st January 2024, accepting the transfer of all assets and liabilities of the ICC, and initially the ICC's five Trustees became the Trustees of the CIO. Since then, two have resigned and eight new Trustees have been nominated by the regular user groups of the facility and one of them has acted as Interim Chairperson. A new appointment has been made from 17th December 2024.

In accordance with that Constitution, the Trustees are supported by a Management Committee of user representatives including the capacity to provide financial and legal advice. The Trustees manage Inkberrow Village Hall and adjoining playing fields for the benefit of the village community. This arrangement was originally established in a conveyance and deed of trust dated 31st December 1949 and is to be re-enforced by a long-term lease of those premises by the freehold owner, Inkberrow Parish Council. Other parts of the Community Centre comprised in the 1949 conveyance have for some time been occupied and managed by independent sports clubs. That is intended to be formalised by a grant to them by the Parish Council of licences or leases enabling the CIO to concentrate on the premises it occupies.

Objectives and Activities

The Trustees will continue to maintain Inkberrow Village Hall and the adjoining playing fields for the public benefit of the community. The Trustees confirm that they have paid due regard to Charity Commission public benefit guidance.

Achievements and Financial Review

The number of active organisations using the Village Hall has remained at 15 from 2023, offering such activities as keep fit and martial arts classes, drama, pre and after school facilities, meetings and badminton. In addition, there are a number of one-off events and parties. The Management Committee did not increase the hire charges in 2024 as the rental income was sufficient to meet the day-to-day expenditure of the Village Hall. However, it has been agreed to make an increase from January 2025 to reflect the additional cost of future repairs and enhancements.

INKBERROW COMMUNITY CENTRE CIO

The detailed results are shown on the statement of Financial Activity with a net surplus of **£19,864** on charitable activities for the year, plus reserves transferred from the previous unincorporated charity of **£21,644**, totalling **£41,508** (2023 net deficit for the previous unincorporated charity £9,358).

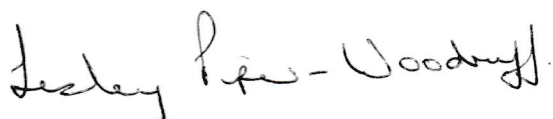
The investment policy of the Trustees is to keep funds not required immediately on short-term high interest deposit with reputable deposit takers.

The Trustees have established a regular reporting procedure to ensure that the major strategic and operational risks affecting the Charity can be identified and addressed and that the necessary steps be taken to reverse or obviate their effect.

The Trustees aim to hold reserves at a level that protects against medium term loss of income and to create designated funds for major repairs and renewals.

The Trustees declare there have been no serious incidents to report to the Charity Commission in 2024.

The Trustees' Annual Report was approved on 15th April 2025 and signed on behalf of the Board of Trustees by:



L Piper-Woodruff
Treasurer

15th April 2025

INKBERROW COMMUNITY CENTRE CIO

INDEPENDENT EXAMINER'S REPORT to the TRUSTEES OF INKBERROW COMMUNITY CENTRE CIO

for the YEAR ENDED 31 DECEMBER 2024

I report to the trustees on my examination of the financial statements of Inkberrow Community Centre CIO ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements 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 2011 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

Lansford Lifford Hall Limited

R D Coton
Independent Examiner

Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

15 April 2025

INKBERROW COMMUNITY CENTRE CIO

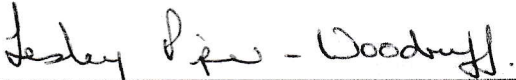
STATEMENT of FINANCIAL POSITION

as at 31 DECEMBER 2024

	2024 £
CURRENT ASSETS	
Debtors & Prepayments	3,842
Bank Current Account	4,504
Bank Deposit Account	38,332
	<u>46,678</u>
 Less CURRENT LIABILITIES	
Creditors & Accrued Charges	(5,170)
	<u>41,508</u>
 ACCUMULATED TRUST FUND	
UNRESTRICTED FUNDS	
Surplus / (deficit)	40,199
	<u>40,199</u>
 RESTRICTED FUNDS	
Balance at 31 December 2023	-
(Deficit) / surplus	1,309
	<u>1,309</u>
 TOTAL FUNDS	 <u>41,508</u>

The financial statements on pages 4 to 10 were approved by the Trustees on 15th April 2025 and signed on its behalf by


M Hart - Chairperson


L Piper-Woodruff - Treasurer

INKBERROW COMMUNITY CENTRE CIO

STATEMENT of FINANCIAL ACTIVITIES

as at 31 DECEMBER 2024

	GENERAL (UNRESTRICTED) £	RESTRICTED £	TOTAL 2024 £
INCOME (See Schedule on page 6)			
Income from Charitable activities	48,687	-	48,687
Other incoming resources	24,006	1,309	25,315
TOTAL INCOME	<u>72,693</u>	<u>1,309</u>	<u>74,002</u>
RESOURCES EXPENDED (See Schedule on page 7)			
Direct Costs	31,039	-	31,039
Support Costs	1,455	-	1,455
TOTAL EXPENDITURE	<u>32,494</u>	<u>-</u>	<u>32,494</u>
Net Income and Net Movement In Funds	40,199	1,309	41,508
Total Funds brought forward	-	-	
Total Funds carried forward	<u>40,199</u>	<u>1,309</u>	<u>41,508</u>

INKBERROW COMMUNITY CENTRE CIO

SCHEDULES to the FINANCIAL STATEMENTS

for the Year Ended 31 DECEMBER 2024

INCOME	GENERAL (UNRESTRICTED) £	RESTRICTED £	TOTAL 2024 £
Income from Charitable Activities			
ALM	12,310	-	12,310
Art	144	-	144
Badminton	2,230	-	2,230
Bowls	150	-	150
Zhuan jiao kuan	810	-	810
Arrow Valley Brass	1,280	-	1,280
Aikido	920	-	920
Football	771	-	771
Little Bo Beep	26,788	-	26,788
Horticultural	268	-	268
Brownies	-	-	-
Players	744	-	744
Sports & Leisure	-	-	-
Tennis	722	-	722
Toddlers	396	-	396
Women's Institute	300	-	300
Environment Group	160	-	160
Events & Parties	694	-	694
	<u>48,687</u>	<u>-</u>	<u>48,687</u>
Other Incoming Resources			
Bank Account Interest	680	-	680
MEB Wayleave	54	-	54
Other	1,628	1,309	2,937
Inkberrow Community Centre	21,644	-	21,644
	<u>24,006</u>	<u>1,309</u>	<u>25,315</u>

INKBERROW COMMUNITY CENTRE CIO

SCHEDULES to the FINANCIAL STATEMENTS

for the Year Ended 31 DECEMBER 2024

RESOURCES EXPENDED	GENERAL (UNRESTRICTED) £	RESTRICTED £	TOTAL 2024 £
Running Costs			
Field maintenance	3,268	-	3,268
Repairs & Renewals	5,920	-	5,920
Insurance	1,377	-	1,377
Caretaker	400	-	400
Booking Secretary	1,200	-	1,200
Cleaner	3,528	-	3,528
Window cleaning	22	-	22
Cleaning materials	333	-	333
Hygiene	562	-	562
Electricity	4,045	-	4,045
Gas	7,567	-	7,567
Water & Sewerage	1,310	-	1,310
Waste collection	216	-	216
Telephone	91	-	91
PRS	442	-	442
Computer	393	-	393
Bank charges	70	-	70
Officer's expenses	295	-	295
	<u>31,039</u>	<u>-</u>	<u>31,039</u>
Support Costs			
Independent examiner fee	1,140	-	1,140
Miscellaneous	315	-	315
	<u>1,455</u>	<u>-</u>	<u>1,455</u>

INKBERROW COMMUNITY CENTRE CIO

NOTES to the FINANCIAL STATEMENTS

for the Year Ended 31 DECEMBER 2024

1. General Information

The Charity is a public benefit entity and a registered charity in England and Wales and is now incorporated. The address of the principal office is Sands Road, Inkberrow, Worcester, WR7 4HJ.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis and in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the Charity's ability to continue.

Fund Accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming Resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities ("SoFA") when received. Grants, where entitlement is not conditional on the delivery of a specific performance by the Charity, are recognised when the Charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.

INKBERROW COMMUNITY CENTRE CIO

NOTES to the FINANCIAL STATEMENTS *(continued)*

for the Year Ended 31 DECEMBER 2024

- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the Charity earns the right to consideration by its performance.

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in the notes to the accounts.

Fixed Assets

The Land and Buildings are vested in the Inkberrow Parish Council and their value is not recorded in these accounts.

Financial Instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

4. The Trustees received no remuneration or reimbursed expenses during the year. Officers' reimbursed expenses totalled **£295** for stationery and postage and reimbursement for retirement gifts.

During the year D Hunt (and her husband) who resigned as a Trustee in June 2024 provided caretaker services totalling **£400**.

INKBERROW COMMUNITY CENTRE CIO

NOTES to the FINANCIAL STATEMENTS *(continued)*

for the Year Ended 31 DECEMBER 2024

EXPENDITURE	GENERAL (UNRESTRICTED) £	RESTRICTED £	TOTAL 2024 £
<u>Miscellaneous</u>			
What's On	50	-	50
Community First	50	-	50
Legal fees	-		-
Unblocking drains recharged to SCI	215		215
	315	-	315
<u>Repairs</u>			2024
			£
Evesham Mechanical Services	Hot water boiler		1,259
	Boiler service		216
TVF Fire Protection	Fire extinguisher service		648
PJA Electrics	Electrical inspection		594
	Inspection remedial works		510
Mint Environmental	Asbestos survey		534
Paul's Plumbing	Disabled toilet repair		391
	Toilet cistern repair		200
Tactical Fire Protection	Fire risk assessment		330
Specialised Security Systems	Intruder alarm maintenance		268
	Fire alarm service		258
	Call point repair		135
	Fire alarm fault		122
Kas Traders	Vacuum cleaner		170
Amazon	Microwave		79
	Water filter		59
	Entrance mats		51
	First aid kit & stickers		28
	Vacuum cleaner bags		11
Argos	Mop & bucket		37
Screwfix	Radiator valves		20
			5,920