

Charity Registration No. 1161482

INGATESTONE & FRYERNING
COMMUNITY ASSOCIATION CIO

ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

LEGAL AND ADMINISTRATIVE INFORMATION

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

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

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INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

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

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

Objectives and activities

The objectives of the Association are;

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

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

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

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

Achievements and performance

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

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

*membership figures as at 31st October

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

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

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

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

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

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

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

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

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

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

Financial review

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

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

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

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

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

Structure, governance and management

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

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

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

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

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

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

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

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

L. Hunter

**Lilian Hunter – Chairman
Trustee**

20th November 2025

Dated

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

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

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

- 1 the accounting records were not kept in accordance with section 130 of the Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



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

Dated: 20th November 2025

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

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

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

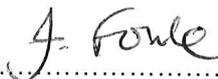
All income and expenditure derive from continuing activities.

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

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



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Jennifer Fowle – Hon. Treasurer
Trustee

INGATESTONE & FRYERNING COMMUNITY ASSOCIATION CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Basis of preparation

1.1 Basis of Accounting

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

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

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

1.2 Going concern

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

1.3 Change of accounting policy

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

1.4 Changes to accounting estimates

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

1.5 Material prior year errors

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

2 Accounting policies

2.1 Income

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

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

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

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

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

2.2 Expenditure and liabilities

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

2.3 Tangible fixed assets

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

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

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

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

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

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

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

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

5 Charitable activities
Expenditure

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

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

6 Repairs and maintenance

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

7 Fryerning Parish Room - expenditure

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

8 Employees

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

Staff costs

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

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

9 Trustees

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

10 Tangible fixed assets

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

11 Debtors: amounts falling due within one year

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

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

12 Creditors: amounts falling due within one year

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

13 Fryerning Parish Room Designated Fund

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