

CROWBOROUGH COMMUNITY ASSOCIATION

England & Wales · Charity number 1134266

Details

Other names CROWBOROUGH COMMUNITY ASSOCIATION - 2010

Status Registered

Legal form CIO

Registered 2010-02-11

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

Contact

Address The Crowborough Centre
Pine Grove
Crowborough Common
Crowborough
TN6 1FE

Phone 01892653823

Email info@crowboroughcentre.info

Website <http://www.crowboroughcentre.info>

Activities

Objects: (A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE TOWN OF CROWBOROUGH AND THE CIVIL PARISHES OF BUXTED, ROTHERFIELD AND WITHYHAM AND THE NEIGHBOURHOOD (HEREINAFTER CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTEREST OF 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 (HEREINAFTER CALLED "THE CENTRE") AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR ON CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER BODY) IN FURTHERANCE OF THESE OBJECTIVES; (C) TO PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.

Activities: To establish and secure the establishment of a community centre in Crowborough and to manage and maintain it whether alone or in conjunction with any local authority or other person or body in order that individuals and groups achieve their potential, share experiences and expertise, overcome barriers and build an integrated and supportive community.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** CROWBOROUGH AND THE CIVIL PARISHES OF BUXTED, ROTHERFIELD AND WITHYHAM
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£185,818	£241,440	-	-
2023-12-31	£177,448	£236,585	-	-
2022-12-31	£154,733	£224,738	-	-
2021-12-31	£126,071	£214,142	-	-
2020-12-31	£164,140	£243,738	-	-

Trustees

Name	Role	Appointed
Chantal Francoise Wilson	Chair	
CLIVE WILSON		
David Shortland		2025-09-22
Janet Somers		2018-05-14
Martyn Douglas Everitt		2026-05-18
Peter Ellefsen		2015-06-08
RUSSELL WAKEFIELD		2016-09-05

CROWBOROUGH COMMUNITY ASSOCIATION

England & Wales - Charity number 1134266

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2024
for
Crowborough Community Association
(A Charitable Incorporated Organisation)**

**Crowborough Community Association
(A Charitable Incorporated Organisation)**

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for the Year Ended 31 December 2024**

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**Crowborough Community Association
(A Charitable Incorporated Organisation)**

**Reference and Administrative Details
for the Year Ended 31 December 2024**

TRUSTEES	Mrs C F Wilson Chairman Mr R Wakefield Secretary Mrs J Somers Treasurer Mr F J Lees (resigned 26.9.24) Mr T C Wilson Mr P R Ellefsen Mrs A J Suter Cllr C J H Clark
PRINCIPAL ADDRESS	Crowborough Community Centre Pine Grove Crowborough East Sussex TN6 1FE
REGISTERED CHARITY NUMBER	1134266
INDEPENDENT EXAMINER	Always Accounting Limited PO Box 242 Heathfield East Sussex TN21 1EN
BANKERS	Lloyds Bank The Broadway Crowborough East Sussex

**Crowborough Community Association
(A Charitable Incorporated Organisation)**

**Report of the Trustees
for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objectives of the charity are fully set out in its constitution.

To paraphrase the Objectives of the charity, they are:

To promote the benefit of local residents without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together such residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the quality of life;

To establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in cooperation with any local authority or other body) in furtherance of these objectives; and

To promote such other charitable purposes as may from time to time be determined.

**Crowborough Community Association
(A Charitable Incorporated Organisation)**

**Report of the Trustees
for the Year Ended 31 December 2024**

OBJECTIVES AND ACTIVITIES

Activities

During 2024, the CCA continued to fulfil its charitable objectives by running Crowborough Community Centre ("the Centre") for the community and making it as affordable and accessible as possible to community groups.

Having recovered from the unusual situation presented by the Covid pandemic, it was possible for the board of trustees to review governance matters. The trustees held a session to benchmark the charity against the Charity Governance Code. Having concluded that the charity compared quite favourably with the Code, there were clearly areas for improvement which were addressed through the year. We will continue to benchmark our compliance and consider how it may be improved further.

New policies were approved in relation to Equality and Diversity; Lone Working; Hospitality & Gifts. A new Trustee Recruitment policy was also approved as the trustees wished to ensure that the skills required on the board are embedded in any trustee recruitment process. The trustees recognise the importance of the Safeguarding Policy which was reviewed during the year. In order to take a more structured approach to policies, a 5 year rolling policy review schedule was agreed but with all policies subject to review earlier than identified in the schedule should the need arise.

The essential annual review of the Reserves Policy was undertaken. The aim was a balance between avoiding any residual red risks and having flexibility to invest. Degradation of the photovoltaic cells on the roof of the Centre was added as a risk in terms of potential reduction of electricity available to sell to the National Grid and the eventual need to replace them.

It was noted during the year that the Terrorism Bill is progressing through Parliament. This will have an impact on the Centre once it becomes law. When that happens, the trustees will be guided by Action for Communities in Rural England on implementation.

Having lost some trustees in the recent past and given the length of time some current trustees have served, the board concluded that it would undertake a recruitment process for new trustees. A trustee recruitment group was established with suitable terms of reference to carry out the work, in accordance with the Trustee Recruitment policy. By the end of the year, no candidates had come forward, however since then we are in discussion with two candidates.

During the year, the board agreed to review the way it fulfils its charitable objectives to see if it could be a greater force for good within the community. An adviser to the Board agreed to lead on this as a project which would take some time to research.

The board also established a Friends of Crowborough Community Centre to harness the value which many people place on the Centre. Membership fees would accrue directly to the Centre. The scheme is expected to take some while to gain momentum.

The staff cohort remained fairly stable during the year except for the retirement of long-standing member Steve Fletcher. His friendliness and seemingly inexhaustive service to users of the Centre deservedly won him much praise and gratitude. The trustees knew he would be hard to replace but were delighted to appoint Lizzie Watt as his replacement on weekday afternoons. Lizzie fitted in immediately and has been a great asset to the staff team. I would like to thank Steve for his years as a loyal employee of the CCA when he constantly went the extra mile to give excellent customer service.

Once the new government was elected in July, the board waited to hear how its pre-announced stance on zero hours staff contracts would be translated into practical legislation. Non-exploitative zero hours contracts are vital to the business model of the Centre to allow for flexibility in staffing without being wasteful. By the end of the year the worst fears about changes in legislation had not materialised. The board took account of the announcement of a rise in the national living wage from April 2025 onwards.

Income from regular bookings took a significant knock because of the loss of two major users at short notice. The Centre manager, Kirsty Harman, and her staff team worked incredibly hard to replace this loss of income and managed to end the year in a slightly better position than budgeted. The board would like to thank Kirsty for careful containment of costs.

The income stream was helped by some very successful in-house events which are becoming established in the Crowborough social diary. There were six altogether, four whose income went straight to CCA and two with the Crowborough Players on a profit-share basis. As the Centre is the home to the Crowborough Players, the joint fund-raising activities are a particularly appropriate initiative.

Occupancy levels were also helped by an increase in activities for children during school holidays. This success is again down to the good marketing carried out by the staff team and to their imaginative and flexible approach to these bookings.

Given that the marketing strategy put in place by the marketing group had fulfilled its function, it was agreed to disband the group as it had completed its work very effectively and efficiently. Special thanks should go to the group including Phil Suter, who was a loyal supporter of CCA for many years and who very sadly died during the year. He will be greatly missed.

**Crowborough Community Association
(A Charitable Incorporated Organisation)**

**Report of the Trustees
for the Year Ended 31 December 2024**

OBJECTIVES AND ACTIVITIES

No year is complete without some difficulties. The Centre experiences constant comments about insufficient dedicated parking for the Centre, although most people are understanding about why and, with some reluctance, park in the public car park on the other side of Pine Grove. Nevertheless, the distance is enough to cause some users difficulty, as is the restriction of 3-hour parking in the closest spaces, given that some users are in the Centre for longer than that. Although we ask that users do not do so, some park in Bailey Place, the development which is on what used to be the adjacent car park to the Centre. This has led to complaints, sometimes of an offensive nature, from some residents which the Centre staff have dealt with appropriately.

At the beginning of the year, some of the room lights in the main hall started to fail and we were advised that replacements are no longer available. The trustees approved a scheme to renew all the lights with updated ones with LED lamps and appointed a qualified contractor. The contractor carried out half the work but could not then be contacted. Finding a suitable new contractor was still on-going at the end of the year and it is very disappointing to be left in such an unsatisfactory position.

As always, I would like to thank all the trustees for their high-quality voluntary contributions. Special thanks are due to Frank Lees who stood down during the year having served on the board from the tricky and sometimes stressful early days through to seeing the Centre established and flourishing. The board is very sorry that it was ill-health which forced his retirement and wish him improved health in future. I would also like to make special mention of our invaluable charity secretary, Russell Wakefield, who has quietly and competently done an enormous amount of work behind the scenes to ensure our policies and procedures (of which there are many) are up to date and fit for purpose. He takes a great deal of pressure off the rest of the board.

Four trustees have served more than 9 years.

Last but not least, I would like to record the thanks of the whole board to the staff team who are exactly that, an excellent team who work so well together, despite only seeing each other occasionally. This effectiveness is in no small way due to the excellent management by Kirsty who juggles multiple aspects of her work so calmly and cheerfully. The number of lovely comments we receive from users is testament to how well the staff respond to users and give them excellent service.

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The trustees conclude that, since the Crowborough Community Association exists to support the community, its staff and centre users they feel the charity can demonstrate each of the principles outlined in the Charity Commission's guidance on Charities and Public Benefit are being met.

FINANCIAL REVIEW

Financial position

Total income for 2024 was £185,818 (2023: £177,448). This included the café income of £886 (2023: £1,157) and interest income of £6,461 (2023: £2,327).

Expenditure was £241,440 (2023: £236,585)

The centre showed a net deficit for the year of £55,622 (2023: £59,137) after depreciation of £72,969 (2023: £76,373).

Accountancy costs in the year comprise of £2,309 for the preparation of the charity accounts and £400 for the independent examination.

Reserves policy

A review of the CCA reserves policy was carried out in 2024. Further information is contained in the Report of the Trustees. The Trustees agreed that they should continue to aim to hold free reserves equal to at least £88,600.

The charity held free reserves of £186,475 as at the 31 December 2024 (2023: £180,917).

Going concern

The trustees have no material uncertainty with regards to Crowborough Community Association's ability to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its constitution.

**Crowborough Community Association
(A Charitable Incorporated Organisation)**

**Report of the Trustees
for the Year Ended 31 December 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The charity was a company limited by guarantee and was formed on 19 January 2010. The company was entered in the Register of Charities on 11 February 2010. In 2022 the charity following approval by members at its AGM, became a Charitable Incorporated Organisation.

The trustees include;

Chantal Wilson - Chairman
Russell Wakefield - Secretary
Janet Somers - Treasurer
Clive Wilson
Peter Ellefsen
Angela Suter
Jane Clark

Recruitment and appointment of new trustees

In 2024 the Recruitment of Trustees policy was reviewed. Further information is contained in the Report of the Trustees. Trustees are recruited based on skills needed on the Board with a preference for trustees who live fairly locally so that they can provide the support needed to the staff. Generally, this is done by personal contact though recently online volunteering platforms have been used. No new skill requirements were identified in 2024. When new trustees are appointed, the charity secretary provides them with a pack of essential documents and links to significant documents on external websites such as the Charity Commission OIC.

Decision making

All transactions undertaken by the charity are carried out in accordance with the decision taken at meetings of the Trustees with these being minuted and followed up at subsequent meetings. The Trustees establish such sub-committees as required by circumstances. Copies of the minutes of all Committee meetings are sent to all the Trustees. All financial transactions are undertaken through its bank accounts in accordance with mandates approved by the Trustees and in accordance with financial regulations adopted by the Trustees.

Induction and training of new trustees

Induction sessions for the new trustee are held by the Chairman and the charity Secretary which include a detailed tour of the community centre, a session on how the centre is run and the systems it uses, and an opportunity to meet the centre managers.

Management of Risk

The Trustees take the management of risk very seriously. Advice is taken from external professionals as considered appropriate and also from individual trustees with relevant experience and expertise. In particular, a detailed risk report has been prepared and is regularly updated in relation to the development of the Centre and a full Operational Risk Plan is in place for the running of the Centre. Detailed Financial Regulations specifying how financial transactions are to be undertaken have been adopted by the Trustees.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs C F Wilson - Trustee

**Independent Examiner's Report to the Trustees of
Crowborough Community Association
(A Charitable Incorporated Organisation) (Registered number:)**

Independent examiner's report to the trustees of Crowborough Community Association (A Charitable Incorporated Organisation)

I report to the charity trustees on my examination of the accounts of Crowborough Community Association (A Charitable Incorporated Organisation) (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Katie Parsons FMAAT AATQB
The Association of Accounting Technicians

Always Accounting Limited
PO Box 242
Heathfield
East Sussex
TN21 1EN

Date:

Crowborough Community Association
(A Charitable Incorporated Organisation)

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Designated funds £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	185	-	-	185	202
Charitable activities						
Community hall lettings	4	165,624	-	-	165,624	166,710
Cafe		886	-	-	886	1,157
Events		6,176	-	-	6,176	-
Investment income	3	6,461	-	-	6,461	2,327
Other income		<u>6,486</u>	<u>-</u>	<u>-</u>	<u>6,486</u>	<u>7,052</u>
Total		<u>185,818</u>	<u>-</u>	<u>-</u>	<u>185,818</u>	<u>177,448</u>
EXPENDITURE ON						
Charitable activities						
Community hall lettings	5	176,490	-	-	176,490	170,357
Cafe		381	-	-	381	903
Community centre building		-	-	61,180	61,180	61,566
Other		<u>3,389</u>	<u>-</u>	<u>-</u>	<u>3,389</u>	<u>3,759</u>
Total		<u>180,260</u>	<u>-</u>	<u>61,180</u>	<u>241,440</u>	<u>236,585</u>
NET INCOME/(EXPENDITURE)		5,558	-	(61,180)	(55,622)	(59,137)
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>92,317</u>	<u>88,600</u>	<u>2,311,912</u>	<u>2,492,829</u>	<u>2,551,966</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>97,875</u></u>	<u><u>88,600</u></u>	<u><u>2,250,732</u></u>	<u><u>2,437,207</u></u>	<u><u>2,492,829</u></u>

The notes form part of these financial statements

**Crowborough Community Association
(A Charitable Incorporated Organisation)**

**Statement of Financial Position
31 December 2024**

		Unrestricted fund	Designated funds	Restricted fund	31.12.24 Total funds	31.12.23 Total funds
	Notes	£	£	£	£	£
FIXED ASSETS						
Tangible assets	9	32,580	-	2,244,317	2,276,897	2,341,028
CURRENT ASSETS						
Debtors: amounts falling due within one year	10	18,481	-	-	18,481	22,580
Cash at bank		<u>73,860</u>	<u>88,600</u>	<u>6,415</u>	<u>168,875</u>	<u>162,182</u>
		92,341	88,600	6,415	187,356	184,762
CREDITORS						
Amounts falling due within one year	11	(27,046)	-	-	(27,046)	(32,961)
NET CURRENT ASSETS		<u>65,295</u>	<u>88,600</u>	<u>6,415</u>	<u>160,310</u>	<u>151,801</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>97,875</u>	<u>88,600</u>	<u>2,250,732</u>	<u>2,437,207</u>	<u>2,492,829</u>
NET ASSETS		<u><u>97,875</u></u>	<u><u>88,600</u></u>	<u><u>2,250,732</u></u>	<u><u>2,437,207</u></u>	<u><u>2,492,829</u></u>
FUNDS	12					
Unrestricted funds:						
Other charitable funds					97,875	92,317
Designated funds					<u>88,600</u>	<u>88,600</u>
					<u>186,475</u>	<u>180,917</u>
Restricted funds:						
Restricted income funds					<u>2,250,732</u>	<u>2,311,912</u>
TOTAL FUNDS					<u><u>2,437,207</u></u>	<u><u>2,492,829</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mrs C F Wilson - Trustee

**Crowborough Community Association
(A Charitable Incorporated Organisation)**

**Notes to the Financial Statements
for the Year Ended 31 December 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be recovered within the item of expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% straight line
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

The charity has various funds for which it is responsible;

Unrestricted funds - these are for use on the general charitable objectives of the charity.

Restricted funds - these funds are for use as directed by the donor. A description of the projects can be found in note 14.

Designated funds - these are unrestricted funds ring fenced by the Trustees for specific purposes. A description can be found in note 15.

Pension costs and other post-retirement benefits

The charity contributes to the People's Pension. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Trade and other debtors are recognised at the settlement amount due.

**Crowborough Community Association
(A Charitable Incorporated Organisation)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

1. ACCOUNTING POLICIES - continued

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short and medium term deposit where possible to maximize the return on monies held at the bank and to manage cash flow.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Donations	<u>185</u>	<u>202</u>

3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	<u>6,461</u>	<u>2,327</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Community hall lettings £	Cafe £	Events £	31.12.24 Total activities £	31.12.23 Total activities £
Community hall lettings	165,624	-	6,176	171,800	166,710
Cafe income	<u>-</u>	<u>886</u>	<u>-</u>	<u>886</u>	<u>1,157</u>
	<u>165,624</u>	<u>886</u>	<u>6,176</u>	<u>172,686</u>	<u>167,867</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Community hall lettings	176,490
Cafe	381
Community centre building	<u>61,180</u>
	<u>238,051</u>

**Crowborough Community Association
(A Charitable Incorporated Organisation)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

During the year the charity was controlled by the Trustees.

Trustees' expenses

None of the trustees (or any persons connected with them) received any expenditure reimbursements during the year (2023 - none).

7. STAFF COSTS

	31.12.24	31.12.23
	£	£
Wages and salaries	109,191	102,755
Other pension costs	<u>1,699</u>	<u>1,934</u>
	<u><u>110,890</u></u>	<u><u>104,689</u></u>

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Centre Management Staff	1	1
Centre Staff	<u>9</u>	<u>10</u>
	<u><u>10</u></u>	<u><u>11</u></u>

There were no employees whose annual remuneration was £60,000 or more (2023: none).

They key management personnel of the charity comprise the Trustees and the Centre Manager.

The total employee benefits of the key management personnel of the Charity were £37,450 (2023: £34,902)

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	202	-	-	202
Charitable activities				
Community hall lettings	166,710	-	-	166,710
Cafe	1,157	-	-	1,157
Investment income	2,327	-	-	2,327
Other income	<u>7,052</u>	<u>-</u>	<u>-</u>	<u>7,052</u>
Total	<u><u>177,448</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>177,448</u></u>
EXPENDITURE ON				
Charitable activities				
Community hall lettings	170,357	-	-	170,357
Cafe	903	-	-	903
Community centre building	-	-	61,566	61,566
Other	<u>3,759</u>	<u>-</u>	<u>-</u>	<u>3,759</u>
Total	<u><u>175,019</u></u>	<u><u>-</u></u>	<u><u>61,566</u></u>	<u><u>236,585</u></u>

**Crowborough Community Association
(A Charitable Incorporated Organisation)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Designated funds £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	2,429	-	(61,566)	(59,137)
RECONCILIATION OF FUNDS				
Total funds brought forward	89,888	88,600	2,373,478	2,551,966
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>92,317</u>	<u>88,600</u>	<u>2,311,912</u>	<u>2,492,829</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2024	3,001,134	291,680	1,283	3,294,097
Additions	-	8,838	-	8,838
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	<u>3,001,134</u>	<u>300,518</u>	<u>1,283</u>	<u>3,302,935</u>
DEPRECIATION				
At 1 January 2024	700,265	251,717	1,087	953,069
Charge for year	60,023	12,750	196	72,969
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	<u>760,288</u>	<u>264,467</u>	<u>1,283</u>	<u>1,026,038</u>
NET BOOK VALUE				
At 31 December 2024	<u>2,240,846</u>	<u>36,051</u>	<u>-</u>	<u>2,276,897</u>
At 31 December 2023	<u>2,300,869</u>	<u>39,963</u>	<u>196</u>	<u>2,341,028</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade debtors	12,617	20,315
Prepayments	<u>5,864</u>	<u>2,265</u>
	<u>18,481</u>	<u>22,580</u>

**Crowborough Community Association
(A Charitable Incorporated Organisation)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade creditors	443	182
Taxation and social security	521	362
Other creditors	<u>26,082</u>	<u>32,417</u>
	<u>27,046</u>	<u>32,961</u>

12. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At
	£	£	31.12.24
			£
Unrestricted funds			
Other charitable funds	92,317	5,558	97,875
Designated funds	<u>88,600</u>	<u>-</u>	<u>88,600</u>
	180,917	5,558	186,475
Restricted funds			
Restricted income funds	2,311,912	(61,180)	2,250,732
	<u>2,492,829</u>	<u>(55,622)</u>	<u>2,437,207</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Other charitable funds	185,818	(180,260)	5,558
Restricted funds			
Restricted income funds	-	(61,180)	(61,180)
	<u>185,818</u>	<u>(241,440)</u>	<u>(55,622)</u>

Comparatives for movement in funds

	At 1.1.23	Net movement in funds	At
	£	£	31.12.23
			£
Unrestricted funds			
Other charitable funds	89,888	2,429	92,317
Designated funds	<u>88,600</u>	<u>-</u>	<u>88,600</u>
	178,488	2,429	180,917
Restricted funds			
Restricted income funds	2,373,478	(61,566)	2,311,912
	<u>2,551,966</u>	<u>(59,137)</u>	<u>2,492,829</u>

**Crowborough Community Association
(A Charitable Incorporated Organisation)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Other charitable funds	177,448	(175,019)	2,429
Restricted funds			
Restricted income funds	-	(61,566)	(61,566)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>177,448</u>	<u>(236,585)</u>	<u>(59,137)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
Other charitable funds	89,888	7,987	97,875
Designated funds	88,600	-	88,600
	<hr/>	<hr/>	<hr/>
	178,488	7,987	186,475
Restricted funds			
Restricted income funds	2,373,478	(122,746)	2,250,732
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>2,551,966</u>	<u>(114,759)</u>	<u>2,437,207</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Other charitable funds	363,266	(355,279)	7,987
Restricted funds			
Restricted income funds	-	(122,746)	(122,746)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>363,266</u>	<u>(478,025)</u>	<u>(114,759)</u>

**Crowborough Community Association
(A Charitable Incorporated Organisation)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

14. RESTRICTED FUNDS

The restricted funds relate to council funding used to build the new community centre in Crowborough which was completed in May 2012. This is being reduced by depreciation of the fixed assets purchased. Part of the funds made available to build and fit out the Centre were provided in grants made by the Big Lottery Fund. These grants were advanced on the condition that if the Charity decided to sell the centre within 20 years of each grant the Charity may be obliged to surrender a portion of the proceeds to the grant provider.

15. DESIGNATED FUNDS

The designated funds represent a sinking fund set aside by the trustees in line with the Charity's reserves policy. This is outlined in the Report of the Trustees.

**Crowborough Community Association
(A Charitable Incorporated Organisation)**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	185	-	185	202
Investment income				
Deposit account interest	6,461	-	6,461	2,327
Charitable activities				
Community hall lettings	171,800	-	171,800	166,710
Cafe income	<u>886</u>	<u>-</u>	<u>886</u>	<u>1,157</u>
	172,686	-	172,686	167,867
Other income				
Other income	<u>6,486</u>	<u>-</u>	<u>6,486</u>	<u>7,052</u>
Total incoming resources	185,818	-	185,818	177,448
EXPENDITURE				
Charitable activities				
Wages	109,191	-	109,191	102,755
Pensions	1,699	-	1,699	1,934
Rates and water	603	-	603	1,580
Insurance	8,422	-	8,422	7,133
Light and heat	22,696	-	22,696	16,920
Telephone	2,994	-	2,994	3,544
Postage and stationery	50	-	50	72
Advertising	709	-	709	939
Sundries	1,014	-	1,014	1,545
Cafe costs	396	-	396	903
Cleaning	3,197	-	3,197	2,828
Repairs and maintenance	5,922	-	5,922	7,017
Licences	3,017	-	3,017	3,236
Waste disposal	3,348	-	3,348	3,393
Computer	1,167	-	1,167	1,853
Training	-	-	-	192
Subscriptions	654	-	654	266
Events	-	-	-	343
Depreciation of tangible fixed assets	11,789	61,180	72,969	76,373
Interest payable	<u>3</u>	<u>-</u>	<u>3</u>	<u>-</u>
	176,871	61,180	238,051	232,826
Support costs				
Other				
Bank charges	680	-	680	652
Governance costs				
Accountancy examination costs	2,709	-	2,709	3,107

This page does not form part of the statutory financial statements

**Crowborough Community Association
(A Charitable Incorporated Organisation)**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Total resources expended	<u>180,260</u>	<u>61,180</u>	<u>241,440</u>	<u>236,585</u>
Net (expenditure)/income	<u><u>5,558</u></u>	<u><u>(61,180)</u></u>	<u><u>(55,622)</u></u>	<u><u>(59,137)</u></u>

CROWBOROUGH COMMUNITY ASSOCIATION

England & Wales - Charity number 1134266

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2023

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Crowborough Community Association	
(A Charitable Incorporated Organisation)	
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Crowborough Community Association

Annual Financial Statements for the Year Ended 31 December 2023

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for the Year Ended 31 December 2023**

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Crowborough Community Association

**Reference and Administrative Details
for the Year Ended 31 December 2023**

TRUSTEES

Mrs C F Wilson Chairman
Mr R Wakefield Secretary
Mrs J Somers Treasurer
Mr F J Lees
Mr T C Wilson
Mr P R Ellefsen
Mrs A J Suter
Mr G Owen-Williams (resigned 4.5.23)
Mr J Partridge (resigned 30.11.23)
Mrs C J H Clark (appointed 23.5.23)

PRINCIPAL ADDRESS

Crowborough Community Centre
Pine Grove
Crowborough
East Sussex
TN6 1FE

REGISTERED CHARITY NUMBER 1134266

INDEPENDENT EXAMINER

Always Accounting Limited
8A-8B Millbrook Ind Est
Sybron Way
Crowborough
East Sussex
TN6 3DZ

BANKERS

Lloyds Bank
The Broadway
Crowborough
East Sussex

Crowborough Community Association

**Report of the Trustees
for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objectives of the charity are fully set out in its constitution.

To paraphrase the Objectives of the charity, they are:

To promote the benefit of local residents without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together such residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the quality of life;

To establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in cooperation with any local authority or other body) in furtherance of these objectives; and

To promote such other charitable purposes as may from time to time be determined.

Crowborough Community Association

Report of the Trustees for the Year Ended 31 December 2023

OBJECTIVES AND ACTIVITIES

Activities

During 2023, the CCA continued to fulfil its charitable objectives by running Crowborough Community Centre on behalf of the community and making it as affordable and accessible as possible to community groups.

The year was the first since the Covid-19 pandemic in which confidence levels among our users returned to a normal level and we were not having to deal with the nervousness of 2021 and 2022. Based on this increased confidence, we reached out to the community by organising events which people could enjoy. Notable among these was a celebratory lunch on the day of the coronation of King Charles III. Many people attended and enjoyed watching the ceremony live on the big screen. We also reached out to the community by collaborating with the Crowborough Players to organise fund raising quiz nights and sharing the profits.

At the beginning of 2023 the CCA set a tight budget for the CCC for the year. Performance in terms of number of bookings and occupancy rates improved as the year went on with a very satisfactory financial outturn which exceeded the budgeted surplus. This was achieved via multiple sources - the children's party offer in the main hall, especially on otherwise quiet Saturday afternoons; training staff in improving the number of enquiries which result in a booking; Christmas and Well-Being Fairs and a fund raising concert. Constant vigilance regarding outgoings also contributed to the financial success of the year although the price of energy exceeded what had been assumed in the budget. Sourcing the cheapest energy provider(s) is a constant, on-going focus as keeping our overheads as low as possible enables the CCC to be competitive and affordable for our community.

During the year we had to accommodate an increase in the living wage which had an impact on our overall payroll.

Thanks to research carried out by our treasurer, we were able to find a deposit account which would pay significantly improved interest. We also reviewed how much immediate cash we need to hold in a current account to ensure that the maximum prudent amount is held on the higher yielding deposit account.

There is an on-going need to attract more bookings in holiday months, notably August and December. The children's party package, (which was particularly successful in 2023), helped to boost August occupancy rates along with a limited number of holiday club activities.

Our annual consideration of tariffs for the following year was carried out having completed a benchmarking exercise against other halls. The maximum tariff increase was 5%, which although below inflation, would maintain competitiveness. Taking the decision half way through the year enabled the CCA to adhere to its policy of announcing tariff increases in July with implementation the following January to give existing users time to adjust.

The business plan for 2024 was agreed in principle, recognising that the main hall in CCC is the principal driver of income and therefore seeking to maximise its use.

Work in progress from 2022 was to establish a group of volunteers to increase capacity in CCC and carry out tasks which salaried staff do not have the time to do. The group was established in 2023 with about 10 people willing to carry out a range of tasks.

We noted a growing emphasis on risk assessment within the charity sector. However, it was unrealistic to expect our users to create their own risk assessments. We followed the advice of Action in rural Sussex and reviewed our own risk assessment to make it appropriate for hirers. Adherence to it is now required in our terms and conditions of hire.

The process was started of on-going, rolling policy reviews as identified in the 2022 report and a policy review schedule established.

Having emerged from the pandemic to normality, it seemed timely to review the Charity Governance Code and assess our performance against it. A small group was set up to carry out the task and report to the board with recommended actions. Our compliance overall was considered to be good but with areas of improvement to be proposed to the board in stages. Length of service of trustees, succession planning and the lack of a trustee recruitment policy were particularly identified as needing improvement.

Availability of parking for CCC continued to be a source of complaint from users. The 23-hour public spaces nearby are taken early by people working nearby, meaning that our users who are on site for more than 3 hours find it difficult to find a suitable space. Morrisons and Waitrose are not allowing their staff to park on their sites, putting more pressure on public spaces. We received complaints from residents of adjacent Bailey Place that our users park in the street there. We have asked our users not to do so despite it being public highway.

A professional fire risk assessment was carried out during the year which identified some deficiencies which were rectified.

I would like to express my heartfelt thanks to so many people who contribute to the success of CCC. The staff team is wonderful, hard-working and loyal. Our caretaker who keeps the building looking as immaculate as it was on the day it was opened, had to have extended sick leave but the other staff went beyond the call of duty to cover his work voluntarily. Our manager, Kirsty Cairney, was as efficient and effective as ever and continued to more-than justify the board's confidence in her.

Crowborough Community Association

Report of the Trustees for the Year Ended 31 December 2023

OBJECTIVES AND ACTIVITIES

There were two changes in trustees during the year. Our nominated trustee from the town council, Gareth Owen-Williams was not eligible to be re-nominated and his trusteeship terminated in May. I would like to thank Gareth for his boundless enthusiasm for the community centre and for all he did to spread the word tirelessly about the advantages of the centre and what it has to offer. We welcomed a new trustee appointed by Crowborough Town Council, Cllr Jane Clark, who is a long-standing friend and supporter of CCC.

In November, James Partridge also resigned as a trustee because of other commitments but continues to offer his legal expertise if and when needed and also remains very much a supporter of the community centre and the CCA.

All the trustees have been hugely supportive of the work of the Centre and each gives generously of his or her time and specialist skills. The individuals pull together wonderfully as a team, bringing all the skills needed and creating strong leadership which is greater than the sum of the parts. There are 3 trustees who have served more than 9 years.

Despite having to accommodate an unexpected increase in the minimum wage and high energy prices, the year ended very strongly with a record surplus for the year and target occupancy levels exceeded significantly compared with the business plan. However, there were indications at the end of 2023 that some larger users may not continue into 2024. This could be indicative of a trend in the public and business sector and the trustees will need to be vigilant through 2024 and beyond to ensure the continued sustainability of Crowborough Community Centre and its place at the heart of the community.

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The trustees conclude that, since the Crowborough Community Association exists to support the community, its staff and centre users they feel the charity can demonstrate each of the principles outlined in the Charity Commission's guidance on Charities and Public Benefit are being met.

FINANCIAL REVIEW

Financial position

Total income for 2023 was £177,449 (2022: £154,733). This included the café income of £1,157 (2022: £793) and interest income of £2,327 (2022: £247). There were no Covid-19 and other support grants received (2022: £9,000).

Expenditure was £236,586 (2022: £224,738)

The centre showed a net deficit for the year of £59,137 (2022: £70,005) after depreciation of £76,373 (2022: £82,115).

Reserves policy

A review of the CCA reserves policy was carried out in 2022. As a result the Trustees consider that they should aim to hold free reserves equal to at least £88,600.

The charity held free reserves of £180,917 as at the 31 December 2023 (2022: £178,488).

Going concern

The trustees have no material uncertainty with regards to Crowborough Community Association's ability to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its constitution.

Crowborough Community Association

**Report of the Trustees
for the Year Ended 31 December 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The charity was a company limited by guarantee and was formed on 19 January 2010. The company was entered in the Register of Charities on 11 February 2010. In 2022 the charity following approval by members at its AGM, became a Charitable Incorporated Organisation.

The trustees include;

Chantal Wilson - Chairman
Russell Wakefield - Secretary
Janet Somers - Treasurer
Frank Lees
Clive Wilson
Peter Ellefsen
Angela Suter
Jane Clark

Recruitment and appointment of new trustees

Trustees are recruited on the basis of skills needed on the Board with a preference for trustees who live fairly locally so that they can provide the support needed to the staff. Generally this is done by personal contact. No new skill requirements were identified in 2023. When new trustees are appointed, the charity secretary provides them with a pack of essential documents and links to significant documents on external websites such as the Charity Commission OIC.

Decision making

All transactions undertaken by the charity are carried out in accordance with the decision taken at meetings of the Trustees with these being minuted and followed up at subsequent meetings. The Trustees establish such sub-committees as required by circumstances. Copies of the minutes of all Committee meetings are sent to all the Trustees. All financial transactions are undertaken through its bank accounts in accordance with mandates approved by the Trustees and in accordance with financial regulations adopted by the Trustees.

Induction and training of new trustees

Induction sessions for the new trustee are held by the Chairman and the charity Secretary which include a detailed tour of the community centre, a session on how the centre is run and the systems it uses, and an opportunity to meet the centre managers.

Management of Risk

The Trustees take the management of risk very seriously. Advice is taken from external professionals as considered appropriate and also from individual trustees with relevant experience and expertise. In particular, a detailed risk report has been prepared and is regularly updated in relation to the development of the Community Centre and a full Operational Risk Plan is in place for the running of the Centre. Detailed Financial Regulations specifying how financial transactions are to be undertaken have been adopted by the Trustees.

Approved by order of the board of trustees on 22nd August 2024 and signed on its behalf by:

Chantal Wilson
Mrs C F Wilson - Trustee

**Independent Examiner's Report to the Trustees of
Crowborough Community Association (Registered number: 1134266)**

Independent examiner's report to the trustees of Crowborough Community Association

I report to the charity trustees on my examination of the accounts of Crowborough Community Association (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

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

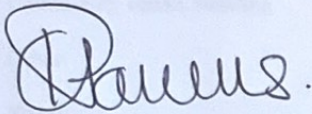
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Katie Parsons FMAAT AATQB
The Association of Accounting Technicians

Always Accounting Limited
8A-8B Millbrook Ind Est
Sybron Way
Crowborough
East Sussex
TN6 3DZ

Date: 22/08/2024.

Crowborough Community Association

**Statement of Financial Activities
for the Year Ended 31 December 2023**

		Unrestricted fund	Designated funds	Restricted fund	31.12.23 Total funds	31.12.22 Total funds
	Notes	£	£	£	£	£
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	202	-	-	202	2,055
Charitable activities						
Community hall lettings	4	166,710	-	-	166,710	135,799
Cafe		1,157	-	-	1,157	793
Covid-19 and other grants		-	-	-	-	9,000
Investment income	3	2,327	-	-	2,327	247
Other income		7,052	-	-	7,052	6,839
Total		<u>177,448</u>	-	-	<u>177,448</u>	<u>154,733</u>
EXPENDITURE ON Charitable activities						
Community hall lettings	5	170,357	-	-	170,357	146,791
Cafe		903	-	-	903	451
Community centre building		-	-	61,566	61,566	74,789
Other		3,759	-	-	3,759	2,707
Total		<u>175,019</u>	-	<u>61,566</u>	<u>236,585</u>	<u>224,738</u>
NET INCOME/(EXPENDITURE)		2,429	-	(61,566)	(59,137)	(70,005)
RECONCILIATION OF FUNDS						
Total funds brought forward		89,888	88,600	2,373,478	2,551,966	2,621,971
TOTAL FUNDS CARRIED FORWARD		<u>92,317</u>	<u>88,600</u>	<u>2,311,912</u>	<u>2,492,829</u>	<u>2,551,966</u>

The notes form part of these financial statements

Crowborough Community Association

**Statement of Financial Position
31 December 2023**

	Notes	Unrestricted fund £	Designated funds £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS						
Tangible assets	9	35,531	-	2,305,497	2,341,028	2,417,401
CURRENT ASSETS						
Debtors: amounts falling due within one year	10	22,580	-	-	22,580	17,816
Cash at bank and in hand		<u>67,167</u>	<u>88,600</u>	<u>6,415</u>	<u>162,182</u>	<u>142,473</u>
		89,747	88,600	6,415	184,762	160,289
CREDITORS						
Amounts falling due within one year	11	(32,961)	-	-	(32,961)	(25,724)
NET CURRENT ASSETS		<u>56,786</u>	<u>88,600</u>	<u>6,415</u>	<u>151,801</u>	<u>134,565</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>92,317</u>	<u>88,600</u>	<u>2,311,912</u>	<u>2,492,829</u>	<u>2,551,966</u>
NET ASSETS		<u>92,317</u>	<u>88,600</u>	<u>2,311,912</u>	<u>2,492,829</u>	<u>2,551,966</u>
FUNDS	12					
Unrestricted funds:						
Other charitable funds					92,317	89,888
Designated funds					<u>88,600</u>	<u>88,600</u>
					<u>180,917</u>	<u>178,488</u>
Restricted funds:						
Restricted income funds					<u>2,311,912</u>	<u>2,373,478</u>
TOTAL FUNDS					<u>2,492,829</u>	<u>2,551,966</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 August 2024 and were signed on its behalf by:

Chantal Wilson
Mrs C F Wilson - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be recovered within the item of expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% straight line
Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

The charity has various funds for which it is responsible;

Unrestricted funds - these are for use on the general charitable objectives of the charity.

Restricted funds - these funds are for use as directed by the donor. A description of the projects can be found in note 14.

Designated funds - these are unrestricted funds ring fenced by the Trustees for specific purposes. A description can be found in note 15.

Pension costs and other post-retirement benefits

The charity contributes to the People's Pension. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Trade and other debtors are recognised at the settlement amount due.

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

1. ACCOUNTING POLICIES - continued

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short and medium term deposit where possible to maximize the return on monies held at the bank and to manage cash flow.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Donations	<u>202</u>	<u>2,055</u>

3. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	<u>2,327</u>	<u>247</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.12.23	31.12.22
	£	£
Community hall lettings	166,710	135,799
Cafe income	1,157	793
Grants	-	9,000
	<u>166,710</u>	<u>145,592</u>

5. CHARITABLE ACTIVITIES COSTS

	31.12.23	31.12.22
	£	£
Community hall lettings	170,357	170,357
Cafe	903	903
Community centre building	61,566	61,566
	<u>232,826</u>	<u>232,826</u>

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

During the year the charity was controlled by the Trustees.

Trustees' expenses

None of the trustees (or any persons connected with them) received any expenditure reimbursements during the year (2022 - none).

7. STAFF COSTS

	31.12.23	31.12.22
	£	£
Wages and salaries	102,755	92,494
Other pension costs	<u>1,934</u>	<u>1,727</u>
	<u>104,689</u>	<u>94,221</u>

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Centre Management Staff	1	1
Centre Staff	<u>10</u>	<u>10</u>
	<u>11</u>	<u>11</u>

There were no employees whose annual remuneration was £60,000 or more (2022: none).

They key management personnel of the charity comprise the Trustees and the Centre Manager.

The total employee benefits of the key management personnel of the Charity were £34,902 (2022: £32,500 which were paid to the joint Centre Manager).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2,055	-	-	2,055
Charitable activities				
Community hall lettings	135,799	-	-	135,799
Cafe	793	-	-	793
Covid-19 and other grants	9,000	-	-	9,000
Investment income	247	-	-	247
Other income	<u>6,839</u>	-	-	<u>6,839</u>
Total	<u>154,733</u>	-	-	<u>154,733</u>
EXPENDITURE ON				
Charitable activities				
Community hall lettings	144,155	-	2,636	146,791
Cafe	451	-	-	451
Community centre building	14,766	-	60,023	74,789
Other	<u>2,707</u>	-	-	<u>2,707</u>
Total	162,079	-	62,659	224,738

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Designated funds £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	(7,346)	-	(62,659)	(70,005)
RECONCILIATION OF FUNDS				
Total funds brought forward	97,234	88,600	2,436,137	2,621,971
TOTAL FUNDS CARRIED FORWARD	<u>89,888</u>	<u>88,600</u>	<u>2,373,478</u>	<u>2,551,966</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2023 and 31 December 2023	<u>3,001,134</u>	<u>291,680</u>	<u>1,283</u>	<u>3,294,097</u>
DEPRECIATION				
At 1 January 2023	640,243	235,602	851	876,696
Charge for year	<u>60,022</u>	<u>16,115</u>	<u>236</u>	<u>76,373</u>
At 31 December 2023	<u>700,265</u>	<u>251,717</u>	<u>1,087</u>	<u>953,069</u>
NET BOOK VALUE				
At 31 December 2023	<u>2,300,869</u>	<u>39,963</u>	<u>196</u>	<u>2,341,028</u>
At 31 December 2022	<u>2,360,891</u>	<u>56,078</u>	<u>432</u>	<u>2,417,401</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade debtors	20,315	14,517
Other debtors	-	83
Prepayments	<u>2,265</u>	<u>3,216</u>
	<u>22,580</u>	<u>17,816</u>

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.12.23	31.12.22
		£	£
Trade creditors		182	104
Taxation and social security		362	664
Other creditors		<u>32,417</u>	<u>24,956</u>
		<u>32,961</u>	<u>25,724</u>

12. MOVEMENT IN FUNDS			Net movement in funds	At 31.12.23
	At 1.1.23			
	£	£	£	£
Unrestricted funds				
Other charitable funds	89,888	2,429		92,317
Designated funds	<u>88,600</u>	<u>-</u>		<u>88,600</u>
	178,488	2,429		180,917
Restricted funds				
Restricted income funds	2,373,478	(61,566)		2,311,912
	<u>2,551,966</u>	<u>(59,137)</u>		<u>2,492,829</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Other charitable funds	177,448	(175,019)	2,429
Restricted funds			
Restricted income funds	<u>-</u>	<u>(61,566)</u>	<u>(61,566)</u>
TOTAL FUNDS	<u>177,448</u>	<u>(236,585)</u>	<u>(59,137)</u>

Comparatives for movement in funds

		Net movement in funds	At 31.12.22
	At 1.1.22		
	£	£	£
Unrestricted funds			
Other charitable funds	97,234	(7,346)	89,888
Designated funds	<u>88,600</u>	<u>-</u>	<u>88,600</u>
	185,834	(7,346)	178,488
Restricted funds			
Restricted income funds	2,436,137	(62,659)	2,373,478
	<u>2,621,971</u>	<u>(70,005)</u>	<u>2,551,966</u>

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Other charitable funds	154,733	(162,079)	(7,346)
Restricted funds			
Restricted income funds	-	(62,659)	(62,659)
TOTAL FUNDS	<u>154,733</u>	<u>(224,738)</u>	<u>(70,005)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
Other charitable funds	97,234	(4,917)	92,317
Designated funds	<u>88,600</u>	-	<u>88,600</u>
	185,834	(4,917)	180,917
Restricted funds			
Restricted income funds	2,436,137	(124,225)	2,311,912
TOTAL FUNDS	<u>2,621,971</u>	<u>(129,142)</u>	<u>2,492,829</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Other charitable funds	332,181	(337,098)	(4,917)
Restricted funds			
Restricted income funds	-	(124,225)	(124,225)
TOTAL FUNDS	<u>332,181</u>	<u>(461,323)</u>	<u>(129,142)</u>

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

14. RESTRICTED FUNDS

The restricted funds relate to council funding used to build the new community centre in Crowborough which was completed in May 2012. This is being reduced by depreciation of the fixed assets purchased. Part of the funds made available to build and fit out the Centre were provided in grants made by the Big Lottery Fund. These grants were advanced on the condition that if the Charity decided to sell the centre within 20 years of each grant the Charity may be obliged to surrender a portion of the proceeds to the grant provider.

15. DESIGNATED FUNDS

The designated funds represent a sinking fund set aside by the trustees in line with the Charity's reserves policy. This is outlined in the Report of the Trustees.

CROWBOROUGH COMMUNITY ASSOCIATION

England & Wales - Charity number 1134266

Accounts

Statement of Financial Activities
for the year ended 31 December 2022

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Crowborough Community Association

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for the Year Ended 31 December 2022**

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Crowborough Community Association

**Reference and Administrative Details
for the Year Ended 31 December 2022**

TRUSTEES

Mrs C F Wilson Chairman
Mr R Wakefield Secretary
Mrs J Somers Treasurer
Mr F J Lees
Mr C M Wilson
Mr P R Ellefsen
Mr R J W Bishop (resigned 11.8.22)
Mrs A J Suter
Mr G Owen-Williams (resigned 4.5.23)
Mr J Partridge
Mrs C J H Clark (appointed 23.5.23)

PRINCIPAL ADDRESS

Crowborough Community Centre
Pine Grove
Crowborough
East Sussex
TN6 1FE

REGISTERED CHARITY NUMBER 1134266

INDEPENDENT EXAMINER

Always Accounting Limited
54a High Street
Heathfield
East Sussex
TN21 8JB

BANKERS

Lloyds Bank
The Broadway
Crowborough
East Sussex

Crowborough Community Association

**Report of the Trustees
for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objectives of the charity are fully set out in its constitution.

To paraphrase the Objectives of the charity, they are:

To promote the benefit of local residents without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together such residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the quality of life;

To establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in cooperation with any local authority or other body) in furtherance of these objectives; and

To promote such other charitable purposes as may from time to time be determined.

Crowborough Community Association

Report of the Trustees for the Year Ended 31 December 2022

OBJECTIVES AND ACTIVITIES

Activities

The CCA took the decision in 2022 to change its status to Charitable Incorporated Organisation instead of being registered with both the Charity Commission and Companies House. This status is relatively new and would have been the one chosen had it existed when the CCA was registered in 2010. The change in status means there is no longer a requirement to report to Companies House thus simplifying our processes and saving cost and time. The change of status and the consequent change in constitution were approved by the members of the CCA at the AGM in August.

The trustees were pleased that, despite people's continued nervousness about wanting to gather in social situations, the end of year financial position was satisfactory. There was extensive discussion about our charging tariffs, being mindful that many of our groups still had reduced numbers and were beginning to feel the effects of the cost of living crisis. It therefore seemed prudent not to change our tariffs and trust that this would be an incentive for people to book rooms. We were grateful for the government Omicron grant at the beginning of the year which helped ease financial pressures.

In order to ensure maximum efficient, timely and accurate invoicing, the trustees decided to change the booking system to the more widely recognised Hallmaster system. The system is easier to use and has many additional functions, particularly in relation to QuickBooks, our accounting system, and in allowing us to raise invoices automatically from the booking system. Our invoicing is now much more consistent than previously and we are able to monitor late payers more easily.

Knowing that the community centre is running on a very tight budget, the trustees considered various means of increasing income other than room hire. The marketing group identified scope for marketing the centre for children's parties, particularly in the main hall on Saturday afternoons. The centre manager said she was able to run some fairs, such as wedding and Christmas fairs, based on her previous event-organising experience. It was agreed to market children's parties on a single price package and to run occasional fairs in order to boost income.

The trustees were also aware that the large commercial kitchen is an asset which has not been fully exploited since the café closed at the beginning of the pandemic. The community centre has the facility to host large parties including catering but this has not been happening as we no longer have catering staff. It was therefore decided to develop a list of approved caterers who would be familiar with our kitchen. This should make it more attractive to hire the centre for those people who wish to run large parties.

Further work was carried out by the marketing group to develop ways of helping the community centre to recover from the pandemic. Two streams of work emerged from their deliberations. One is to develop the centre as a recognised entertainment centre and the other to develop a support group of volunteers. The board prioritised developing a group of volunteers as there are many tasks which could be done by suitably trained volunteers which would relieve pressure on paid staff and allow more tasks to be undertaken.

The trustees are aware that many people, including regular users, believe the community centre is owned and run by a council. We need to constantly reinforce the fact that Crowborough Community Association is an independent charity which has to support itself and the running of the community centre without external funding. Recruiting a group of volunteers should have the added benefit of reinforcing our status and be better understood by the public.

Having emerged from the pandemic and the need to focus on daily matters rather than strategic ones, it was possible to embark on a methodical rolling policy review. This will ensure good governance and be ongoing. We also undertook a fundamental review of our terms and conditions of hire. We used the standard model, adapted for our particular circumstances, developed by Action for Communities in Rural England (ACRE), the national body to which we belong via our membership of Action in rural Sussex.

As a charity embedded in the local community, it is important to be aware of how the CCA can interact with the community as well as hiring out space for groups to pursue their interests. In March we hosted a classical concert to raise money for Ukraine. The quality of the musicians was greatly appreciated and the event was a great success. The 10th anniversary of the opening of the community centre coincided with the late Queen's Platinum Jubilee and we held a "Big Lunch" to celebrate both. This brought together a cross section of the users of the community hall and trustees. We also responded to the national appeal for "public" spaces to be "warm hubs" to help those who were having difficulty paying to heat their homes. Having first sought guidance from ACRE, we welcomed anyone who wished to sit in our café area during opening hours. Tea and coffee were made available, along with books, magazines and toys and blankets which could be taken away.

The CCA would not function without human input from so many sources! We were very sorry that Roger Bishop resigned as a trustee. He had been an excellent communications director and a fervent supporter of the community centre and everything that the CCA stands for. However, we are so pleased that he will continue to contribute by being a member of the marketing group. I would like to thank the whole marketing group for doing a great deal of varied work behind the scenes which greatly assists the smooth running of CCA board meetings.

Following her probationary period, we were delighted to confirm the permanent contract of our centre manager, Kirsty Harman (now Cairney). It is thanks to her initiative and implementation that we ran several very successful events during the year. However, even she cannot achieve all she does without the support of our very loyal and experienced team of duty managers and zero hours staff.

Crowborough Community Association

Report of the Trustees for the Year Ended 31 December 2022

OBJECTIVES AND ACTIVITIES

We are still so fortunate to have an excellent board of trustees, each of whom works on his or her own initiative to ensure the efficient running of the charity. Each offers an enormous amount of professional expertise and it is remarkable that at a small local charity has such a high quality board. I want to thank each of them for the remarkable support they give to me and the community centre staff and highlight how valuable and appreciated they are.

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The trustees conclude that, since the Crowborough Community Association exists to support the community, its staff and centre users they feel the charity can demonstrate each of the principles outlined in the Charity Commission's guidance on Charities and Public Benefit are being met.

FINANCIAL REVIEW

Financial position

Total income for 2022 was £154,733 (2021: £126,071). This included the café income of £793 (2021: £492) and interest income of £247 (2021: £25). Covid-19 and other support grants amounted to £9,000 (2021: £54,897).

Expenditure was £224,738 (2021: £214,142)

The centre showed a net deficit for the year of £70,005 (2021: £88,071) after depreciation of £82,115 (2021: £86,685).

Reserves policy

A review of the CCA reserves policy was carried out in 2022. As a result, the Trustees consider that they should aim to hold free reserves equal to at least £88,600.

The charity held free reserves of £178,488 as at the 31 December 2022 (2021: £185,834).

Going concern

The trustees have no material uncertainty with regards to Crowborough Community Association's ability to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its constitution.

Charity constitution

The charity was a company limited by guarantee and was formed on 19 January 2010. The company was entered in the Register of Charities on 11 February 2010. In 2022 the charity, following approval by members at its AGM, became a Charitable Incorporated Organisation.

The trustees include;

Chantal Wilson - Chairman
Russell Wakefield - Secretary
Janet Somers - Treasurer
Frank Lees
Clive Wilson
Peter Ellefsen
Angela Suter
James Partridge
Jane Clark

Recruitment and appointment of new trustees

Trustees are recruited on the basis of skills needed on the Board with a preference for trustees who live fairly locally so that they can provide the support needed to the staff. Generally this is done by personal contact. No new skill requirements were identified in 2022. When new trustees are appointed, the charity secretary provides them with a pack of essential documents and links to significant documents on external websites such as the Charity Commission OIC.

Crowborough Community Association

Report of the Trustees
for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

All transactions undertaken by the charity are carried out in accordance with the decision taken at meetings of the Trustees with these being minuted and followed up at subsequent meetings. The Trustees establish such sub-committees as required by circumstances. Copies of the minutes of all Committee meetings are sent to all the Trustees. All financial transactions are undertaken through its bank accounts in accordance with mandates approved by the Trustees and in accordance with financial regulations adopted by the Trustees.

Induction and training of new trustees

Induction sessions for the new trustee are held by the Chairman and the charity Secretary which include a detailed tour of the community centre, a session on how the centre is run and the systems it uses, and an opportunity to meet the centre managers.

Management of Risk

The Trustees take the management of risk very seriously. Advice is taken from external professionals as considered appropriate and also from individual trustees with relevant experience and expertise. In particular, a detailed risk report has been prepared and is regularly updated in relation to the development of the Community Centre and a full Operational Risk Plan is in place for the running of the Centre. Detailed Financial Regulations specifying how financial transactions are to be undertaken have been adopted by the Trustees.

Approved by order of the board of trustees on 28th August 2023 and signed on its behalf by:

Chantal Wilson

Mrs C F Wilson - Trustee

**Independent Examiner's Report to the Trustees of
Crowborough Community Association (Registered number:1134266)**

Independent examiner's report to the trustees of Crowborough Community Association

I report to the charity trustees on my examination of the accounts of Crowborough Community Association (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

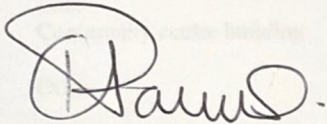
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Katie Parsons FMAAT AATQB
The Association of Accounting Technicians

Always Accounting Limited
54a High Street
Heathfield
East Sussex
TN21 8JB

Date: 28/3/2023

Crowborough Community Association

**Statement of Financial Activities
for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Designated funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	2,055	-	-	2,055	479
Charitable activities						
Community hall lettings	4	135,799	-	-	135,799	64,473
Cafe		793	-	-	793	492
Covid-19 and other grants		9,000	-	-	9,000	54,897
Investment income	3	247	-	-	247	25
Other income		<u>6,839</u>	<u>-</u>	<u>-</u>	<u>6,839</u>	<u>5,705</u>
Total		<u>154,733</u>	<u>-</u>	<u>-</u>	<u>154,733</u>	<u>126,071</u>
EXPENDITURE ON						
Charitable activities						
Community hall lettings	5	144,155	-	2,636	146,791	124,032
Cafe		451	-	-	451	817
Community centre building		14,766	-	60,023	74,789	86,911
Other		<u>2,707</u>	<u>-</u>	<u>-</u>	<u>2,707</u>	<u>2,382</u>
Total		<u>162,079</u>	<u>-</u>	<u>62,659</u>	<u>224,738</u>	<u>214,142</u>
NET INCOME/(EXPENDITURE)		(7,346)	-	(62,659)	(70,005)	(88,071)
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>97,234</u>	<u>88,600</u>	<u>2,436,137</u>	<u>2,621,971</u>	<u>2,710,042</u>
TOTAL FUNDS CARRIED FORWARD		<u>89,888</u>	<u>88,600</u>	<u>2,373,478</u>	<u>2,551,966</u>	<u>2,621,971</u>

The notes form part of these financial statements

Crowborough Community Association

**Statement of Financial Position
31 December 2022**

	Notes	Unrestricted fund £	Designated funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS						
Tangible assets	9	50,339	-	2,367,062	2,417,401	2,494,788
CURRENT ASSETS						
Debtors: amounts falling due within one year	10	17,816	-	-	17,816	10,188
Cash at bank		<u>47,459</u>	<u>88,600</u>	<u>6,416</u>	<u>142,475</u>	<u>123,321</u>
		65,275	88,600	6,416	160,291	133,509
CREDITORS						
Amounts falling due within one year	11	<u>(25,726)</u>	-	-	<u>(25,726)</u>	<u>(6,326)</u>
NET CURRENT ASSETS		<u>39,549</u>	<u>88,600</u>	<u>6,416</u>	<u>134,565</u>	<u>127,183</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>89,888</u>	<u>88,600</u>	<u>2,373,478</u>	<u>2,551,966</u>	<u>2,621,971</u>
NET ASSETS		<u>89,888</u>	<u>88,600</u>	<u>2,373,478</u>	<u>2,551,966</u>	<u>2,621,971</u>
FUNDS	12					
Unrestricted funds:						
Other charitable funds					89,888	97,234
Designated funds					<u>88,600</u>	<u>88,600</u>
					<u>178,488</u>	<u>185,834</u>
Restricted funds:						
Restricted income funds					<u>2,373,478</u>	<u>2,436,137</u>
TOTAL FUNDS					<u>2,551,966</u>	<u>2,621,971</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28th August 2023 and were signed on its behalf by:

Chantal Wilson
Mrs C F Wilson - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be recovered within the item of expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees of £1,573 and independent examination fees of £480 and costs linked to the strategic management of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% straight line
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

The charity has various funds for which it is responsible;

Unrestricted funds - these are for use on the general charitable objectives of the charity.

Restricted funds - these funds are for use as directed by the donor. A description of the projects can be found in note 15.

Designated funds - these are unrestricted funds ring fenced by the Trustees for specific purposes. A description can be found in note 14.

Pension costs and other post-retirement benefits

The charity contributes to the People's Pension. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Trade and other debtors are recognised at the settlement amount due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short and medium term deposit where possible to maximize the return on monies held at the bank and to manage cash flow.

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

1. ACCOUNTING POLICIES - continued

Debtors

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Donations	<u>2,055</u>	<u>479</u>

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	<u>247</u>	<u>25</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		31.12.22	31.12.21
		£	£
Community hall lettings	Activity Community hall lettings	135,799	64,473
Cafe income	Cafe	793	492
Grants	Covid-19 and other grants	<u>9,000</u>	<u>54,897</u>
		<u>145,592</u>	<u>119,862</u>

Grants received, included in the above, are as follows:

		31.12.22	31.12.21
		£	£
Coronavirus Job Retention Scheme		-	25,655
Other Council Grants		<u>9,000</u>	<u>29,242</u>
		<u>9,000</u>	<u>54,897</u>

5. CHARITABLE ACTIVITIES COSTS

		Direct Costs £	Support costs £	Totals £
Community hall lettings		146,778	13	146,791
Cafe		451	-	451
Community centre building		<u>74,789</u>	-	<u>74,789</u>
		<u>222,018</u>	<u>13</u>	<u>222,031</u>

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

During the year the charity was controlled by the Trustees.

Trustees' expenses

None of the trustees (or any persons connected with them) received any expenditure reimbursements during the year (2020 - none).

7. STAFF COSTS

	31.12.22	31.12.21
	£	£
Wages and salaries	92,494	73,894
Other pension costs	<u>1,727</u>	<u>2,006</u>
	<u>94,221</u>	<u>75,900</u>

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
Centre Management Staff	1	2
Centre Staff	<u>10</u>	<u>6</u>
	<u>11</u>	<u>8</u>

There were no employees whose annual remuneration was £60,000 or more (2020: none).

The key management personnel of the charity comprise the Trustees and the Centre Manager.

The total employee benefits of the key management personnel of the Charity were £32,500 (2021: £27,673 which were paid to the Centre Managers).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	479	-	-	479
Charitable activities				
Community hall lettings	64,473	-	-	64,473
Cafe	492	-	-	492
Covid-19 and other grants	54,897	-	-	54,897
Investment income	25	-	-	25
Other income	<u>5,705</u>	<u>-</u>	<u>-</u>	<u>5,705</u>
Total	<u>126,071</u>	<u>-</u>	<u>-</u>	<u>126,071</u>
EXPENDITURE ON				
Charitable activities				
Community hall lettings	120,710	-	3,322	124,032
Cafe	817	-	-	817
Community centre building	26,888	-	60,023	86,911
Other	<u>2,382</u>	<u>-</u>	<u>-</u>	<u>2,382</u>
Total	<u>150,797</u>	<u>-</u>	<u>63,345</u>	<u>214,142</u>

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Designated funds £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	(24,726)	-	(63,345)	(88,071)
RECONCILIATION OF FUNDS				
Total funds brought forward	121,960	88,600	2,499,482	2,710,042
TOTAL FUNDS CARRIED FORWARD	<u>97,234</u>	<u>88,600</u>	<u>2,436,137</u>	<u>2,621,971</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2022	3,001,134	287,540	695	3,289,369
Additions	-	4,140	588	4,728
At 31 December 2022	<u>3,001,134</u>	<u>291,680</u>	<u>1,283</u>	<u>3,294,097</u>
DEPRECIATION				
At 1 January 2022	580,220	213,745	616	794,581
Charge for year	60,023	21,857	235	82,115
At 31 December 2022	<u>640,243</u>	<u>235,602</u>	<u>851</u>	<u>876,696</u>
NET BOOK VALUE				
At 31 December 2022	<u>2,360,891</u>	<u>56,078</u>	<u>432</u>	<u>2,417,401</u>
At 31 December 2021	<u>2,420,914</u>	<u>73,795</u>	<u>79</u>	<u>2,494,788</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Trade debtors	14,517	6,294
Other debtors	83	-
Prepayments	<u>3,216</u>	<u>3,894</u>
	<u>17,816</u>	<u>10,188</u>

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	106	691
Taxation and social security	664	1,458
Other creditors	<u>24,956</u>	<u>4,177</u>
	<u>25,726</u>	<u>6,326</u>

12. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
Other charitable funds	97,234	(7,346)	89,888
Designated funds	<u>88,600</u>	<u>-</u>	<u>88,600</u>
	185,834	(7,346)	178,488
Restricted funds			
Restricted income funds	2,436,137	(62,659)	2,373,478
	<u>2,621,971</u>	<u>(70,005)</u>	<u>2,551,966</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Other charitable funds	154,733	(162,079)	(7,346)
Restricted funds			
Restricted income funds	<u>-</u>	<u>(62,659)</u>	<u>(62,659)</u>
	<u>154,733</u>	<u>(224,738)</u>	<u>(70,005)</u>

Comparatives for movement in funds

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
Other charitable funds	121,960	(24,726)	97,234
Designated funds	<u>88,600</u>	<u>-</u>	<u>88,600</u>
	210,560	(24,726)	185,834
Restricted funds			
Restricted income funds	2,499,482	(63,345)	2,436,137
	<u>2,710,042</u>	<u>(88,071)</u>	<u>2,621,971</u>

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Other charitable funds	126,071	(150,797)	(24,726)
Restricted funds			
Restricted income funds	-	(63,345)	(63,345)
TOTAL FUNDS	<u>126,071</u>	<u>(214,142)</u>	<u>(88,071)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
Other charitable funds	121,960	(32,072)	89,888
Designated funds	<u>88,600</u>	<u>-</u>	<u>88,600</u>
	210,560	(32,072)	178,488
Restricted funds			
Restricted income funds	2,499,482	(126,004)	2,373,478
TOTAL FUNDS	<u>2,710,042</u>	<u>(158,076)</u>	<u>2,551,966</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Other charitable funds	280,804	(312,876)	(32,072)
Restricted funds			
Restricted income funds	-	(126,004)	(126,004)
TOTAL FUNDS	<u>280,804</u>	<u>(438,880)</u>	<u>(158,076)</u>

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

14. RESTRICTED FUNDS

The restricted funds relate to council funding used to build the new community centre in Crowborough which was completed in May 2012. This is being reduced by depreciation of the fixed assets purchased. Part of the funds made available to build and fit out the Centre were provided in grants made by the Big Lottery Fund. These grants were advanced on the condition that if the Charity decided to sell the centre within 20 years of each grant the Charity may be obliged to surrender a portion of the proceeds to the grant provider.

15. DESIGNATED FUNDS

The designated funds represent a sinking fund set aside by the trustees in line with the Charity's reserves policy. This is outlined in the Report of the Trustees.

CROWBOROUGH COMMUNITY ASSOCIATION

England & Wales - Charity number 1134266

Accounts

REGISTERED COMPANY NUMBER: 07130145 (England and Wales)
REGISTERED CHARITY NUMBER: 1134266

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2021
for
Crowborough Community Association
(A Company Limited by Guarantee)

Crowborough Community Association

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

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Crowborough Community Association

**Reference and Administrative Details
for the Year Ended 31 December 2021**

TRUSTEES	Mrs C F Wilson Chairman Mr R Wakefield Secretary Mrs J Somers Treasurer Mr F J Lees Mr T C Wilson Mr P R Ellefsen Mr R J W Bishop Mrs A J Suter Mr G Owen-Williams Mr J Partridge
COMPANY SECRETARY	Mr R Wakefield
REGISTERED OFFICE	Crowborough Community Centre Pine Grove Crowborough East Sussex TN6 1FE
REGISTERED COMPANY NUMBER	07130145 (England and Wales)
REGISTERED CHARITY NUMBER	1134266
INDEPENDENT EXAMINER	Always Accounting Limited 54a High Street Heathfield East Sussex TN21 8JB
BANKERS	Lloyds Bank The Broadway Crowborough East Sussex

**Report of the Trustees
for the Year Ended 31 December 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objectives of the Company are fully set out in its Articles of Association and are the same as those of the Crowborough Community Association ("Old CCA") which the company was formed to replace.

To paraphrase the Objectives of the Company, they are:

To promote the benefit of local residents without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together such residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the quality of life;

To establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in cooperation with any local authority or other body) in furtherance of these objectives; and

To promote such other charitable purposes as may from time to time be determined.

**Report of the Trustees
for the Year Ended 31 December 2021**

OBJECTIVES AND ACTIVITIES

Activities

The Covid Pandemic dominated the running of Crowborough Community Centre throughout 2021. Having had some relaxation of restrictions in the last quarter of 2020, a new national lockdown was announced in December 2020 which meant that the Centre did not re-open at the beginning of 2021 after our usual Christmas break.

As before, the staff were placed on the government's flexible furlough scheme except for Brian Stockton the joint centre manager, who remained working his full hours paid by CCA. As before, he saw to the maintenance of the building, responded to client enquiries and undertook administration.

When the Government announced its road map out of lockdown, a detailed risk assessment was undertaken (following the guidance of our umbrella organisations AirS and ACRE) of how and when the Community Centre could begin to re-open. Step 2, (April 12th) which allowed some activities to start, only applied to a very limited range of activities in the Centre. During April, all our previous regular users were contacted to establish if they wanted to return and when. We had to balance looking after our previous users against demand from new ones at popular times. The responses helped us to plan for the rest of the year. It was not until Step 4 in June that a meaningful range of activities could re-start and not until September that people were beginning to feel comfortable about gathering indoors.

The cautious re-opening as restrictions slowly eased required careful management to ensure that Covid restrictions were adhered to as they changed.

The board was pleased to help the community by giving space in the Centre to the NHS for children's vaccination clinics.

It became apparent quite early in the year that the modest degree of optimism about 2021 income felt at the end of 2020 was not justified and that it would not be possible to reach 2019 income levels in 2021. However, this deficit was offset to some extent by further government grants, an extension of the NNDR holiday and continuance of the flexible furlough scheme until September 2021, all of which were extremely helpful.

Given that many of our user groups were struggling to attract the numbers they had in 2019, it was decided that our hiring rates should not be increased in 2021 in order to help the groups to re-establish themselves.

It came as a surprise that Brian Stockton gave notice to leave the Centre as joint manager with a leaving date of the end of July. He had done a magnificent job of leading the operational side of the centre all through the unknowns of the pandemic. Hard as it was for the Board to contemplate his departure, it presented an opportunity to consider how best to staff the centre as it recovered from the pandemic. The board considered a range of options and concluded that to have one full-time manager was the best option. The post was duly advertised and a new centre manager, Kirsty Cairney was appointed in September with a 6 month probationary period.

The new manager quickly rationalised many of our processes and staffing arrangements to ensure maximum flexibility and minimum cost.

As in the 2020 lockdown, the Board took the opportunity offered by the temporary closure of the Centre to look at matters which needed a longer view. Among these was the desire to have the building and surroundings looking as smart as possible when we re-opened. We were able to totally re-surface and re-mark our car park and extend it slightly. We negotiated a very favourable price from the company which had surfaced the roads in the housing development adjacent to the Centre. The car park had been in a very bad state of repair and gave a poor impression.

The opportunity was also taken for an in-depth review of the café. All costs, including management time, were rigorously analysed and a report presented to the Board. It was clear that the café had always been a drain on resources, especially if the opportunity cost of management time was also included. The Board therefore decided not to re-open the café in 2021 and not to review the situation until 2022 and then only if business in the Centre had picked up and was stable and/or growing.

The Board reviewed processes which had been overtaken by the pandemic. A business plan was developed for 2022 and the marketing plan refreshed so that both would be fit for purpose as we re-build our business. The company secretary instigated a review of policies. We upgraded both our accounting and booking systems and these are now fully compatible.

The Board has been aware for some time that the public does not appreciate that Crowborough Community Association is a charity and therefore that Crowborough Community Centre is run by a charity and not local government. Future marketing needs to focus on increasing the visibility of the Centre and make it clear that the Centre is not run by a local authority. The Board is also aware that there may be opportunities to supplement the ways in which the Association carries out its charitable objectives.

**Report of the Trustees
for the Year Ended 31 December 2021**

OBJECTIVES AND ACTIVITIES

One opportunity to do this arose when the CCA was approached to host a community fridge. The proposal, by another group, was to bring in a large fridge to be placed in the café area. The group would collect surplus food from supermarkets, bring it to the fridge so that anyone could collect food if they could use it. The CCA would have been very pleased to be involved in this community outreach project but the operational requirements meant that it would be incompatible with the operation of the CCC's core business so the project could not proceed.

Having weathered another very strange year, I am pleased to report that optimism is returning and that the 2021 financial outturn is better than it might have been.

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit:running a charity (PB2)'. The trustees conclude that, since the Crowborough Community Association exists to support the community, its staff and centre users they feel the charity can demonstrate each of the principles outlined in the Charity Commission's guidance on Charities and Public Benefit are being met.

FINANCIAL REVIEW

Financial position

Total income for 2021 was £126,071 (2020: £164,140). This included the café income of £492 (2020: £11,027) and interest income of £25 (2020: £171). Job retention scheme, Covid-19 support and other grants amounted to £54,897 (2020: £82,244).

Expenditure was £214,142 (2020: £243,738)

The centre showed a net deficit for the year of £88,071 (2020: £79,598) after depreciation of £86,686 (2020: £94,078).

Reserves policy

A review of the CCA reserves policy was carried out in 2021. As a result the Trustees consider that they should aim to hold free reserves equal to at least £88,600.

The company held free reserves of £185,834 as at the 31 December 2021 (2020: £210,560).

Going concern

The trustees have no material uncertainty with regards to Crowborough Community Association's ability to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company is governed by its Memorandum and Articles of Association; members of the company guarantee that in the event of the company's insolvency and if requested, each member will contribute towards its liabilities to a maximum of £10.

Charity constitution

The charity is a company limited by guarantee and was formed on 19 January 2010. The company was entered in the Register of Charities on 11 February 2010.

The trustees, who are also directors for the purposes of company law, include;

Chantal Wilson - Chairman
Russell Wakefield - Secretary
Janet Somers - Treasurer
Frank Lees
Clive Wilson
Peter Ellefsen
Roger Bishop
Angela Suter
Gareth Owen Williams
James Partridge

Recruitment and appointment of new trustees

Trustees are recruited on the basis of skills needed on the Board with a preference for trustees who live fairly locally so that they can provide the support needed to the staff. Generally this is done by personal contact. No new skill requirements were identified in 2021. When new trustees are appointed, the charity secretary provides them with a pack of essential documents and links to significant documents on external websites such as the Charity Commission OIC.

**Report of the Trustees
for the Year Ended 31 December 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

All transactions undertaken by the company are carried out in accordance with the decision taken at meetings of the Trustees with these being minuted and followed up at subsequent meetings. The Trustees establish such sub-committees as required by circumstances. Copies of the minutes of all Committee meetings are sent to all the Trustees. All financial transactions are undertaken through its bank accounts in accordance with mandates approved by the Trustees and in accordance with financial regulations adopted by the Trustees.

Induction and training of new trustees

Induction sessions for the new trustee are held by the Chairman and the charity Secretary which include a detailed tour of the community centre, a session on how the centre is run and the systems it uses, and an opportunity to meet the centre managers.

Management of Risk

The Trustees take the management of risk very seriously. Advice is taken from external professionals as considered appropriate and also from individual trustees with relevant experience and expertise. In particular, a detailed risk report has been prepared and is regularly updated in relation to the development of the Community Centre and a full Operational Risk Plan is in place for the running of the Centre. Detailed Financial Regulations specifying how financial transactions are to be undertaken have been adopted by the Trustees.

Thank yous!

As always, I would like to thank all the Board members for the staggering amount of time and professionalism they contribute to the CCA and running the CCC in particular. I would also like to thank the staff for their forbearance in another difficult year and for holding together so well as a team. The commitment from staff has been very noticeable and much appreciated. And thank you so much, all the CCC users, for your loyalty

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 18 JULY 2022 and signed on its behalf by:

Chantal Wilson

.....
Mrs C F Wilson - Trustee

**Independent Examiner's Report to the Trustees of
Crowborough Community Association (Registered number: 07130145)**

Independent examiner's report to the trustees of Crowborough Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

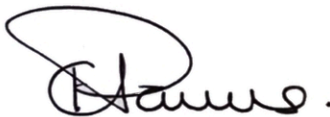
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Katie Parsons
FMAAT AATQB
Always Accounting Limited
54a High Street
Heathfield
East Sussex
TN21 8JB

Date: 18 July 2022

Crowborough Community Association

**Statement of Financial Activities
for the Year Ended 31 December 2021**

	Notes	Unrestricted fund £	Designated funds £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	479	-	-	479	7
Charitable activities						
Community hall lettings	4	64,473	-	-	64,473	64,994
Cafe		492	-	-	492	11,027
Covid-19 and other grants		54,897	-	-	54,897	82,244
Investment income	3	25	-	-	25	171
Other income		5,705	-	-	5,705	5,697
Total		<u>126,071</u>	<u>-</u>	<u>-</u>	<u>126,071</u>	<u>164,140</u>
EXPENDITURE ON Charitable activities						
Community hall lettings	5	120,710	-	3,322	124,032	143,504
Cafe		817	-	-	817	33,596
Community centre building		26,888	-	60,023	86,911	63,679
Other		2,382	-	-	2,382	2,959
Total		<u>150,797</u>	<u>-</u>	<u>63,345</u>	<u>214,142</u>	<u>243,738</u>
NET INCOME/(EXPENDITURE)		<u>(24,726)</u>	<u>-</u>	<u>(63,345)</u>	<u>(88,071)</u>	<u>(79,598)</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>121,960</u>	<u>88,600</u>	<u>2,499,482</u>	<u>2,710,042</u>	<u>2,789,640</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>97,234</u></u>	<u><u>88,600</u></u>	<u><u>2,436,137</u></u>	<u><u>2,621,971</u></u>	<u><u>2,710,042</u></u>

The notes form part of these financial statements

Statement of Financial Position
31 December 2021

	Notes	Unrestricted fund £	Designated funds £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS						
Tangible assets	10	65,067	-	2,429,721	2,494,788	2,581,186
CURRENT ASSETS						
Debtors: amounts falling due within one year	11	10,188	-	-	10,188	9,997
Cash at bank		28,305	88,600	6,416	123,321	124,326
		<u>38,493</u>	<u>88,600</u>	<u>6,416</u>	<u>133,509</u>	<u>134,323</u>
CREDITORS						
Amounts falling due within one year	12	(6,326)	-	-	(6,326)	(5,467)
NET CURRENT ASSETS		<u>32,167</u>	<u>88,600</u>	<u>6,416</u>	<u>127,183</u>	<u>128,856</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>97,234</u>	<u>88,600</u>	<u>2,436,137</u>	<u>2,621,971</u>	<u>2,710,042</u>
NET ASSETS		<u><u>97,234</u></u>	<u><u>88,600</u></u>	<u><u>2,436,137</u></u>	<u><u>2,621,971</u></u>	<u><u>2,710,042</u></u>
FUNDS						
Unrestricted funds:						
Other charitable funds					97,234	121,960
Designated funds					88,600	88,600
					<u>185,834</u>	<u>210,560</u>
Restricted funds:						
Restricted income funds					2,436,137	2,499,482
TOTAL FUNDS					<u><u>2,621,971</u></u>	<u><u>2,710,042</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Crowborough Community Association (Registered number: 07130145)

Statement of Financial Position - continued
31 December 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 JULY 2022 and were signed on its behalf by:

Cherantal Wilson
Mrs C F Wilson - Trustee

The notes form part of these financial statements

Crowborough Community Association

Notes to the Financial Statements for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be recovered within the item of expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% straight line
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The Company is a Registered Charity (number: 1134266). All activities are undertaken to fulfil the primary objectives of the charity and are therefore exempt under Part 11 of the Corporation Tax Act 2010.

Fund accounting

The charity has various funds for which it is responsible;

Unrestricted funds - these are for use on the general charitable objectives of the charity.

Restricted funds - these funds are for use as directed by the donor. A description of the projects can be found in note 14.

Designated funds - these are unrestricted funds ring fenced by the Trustees for specific purposes. A description can be found in note 14.

Pension costs and other post-retirement benefits

The charitable Company contributes to the People's Pension. Contributions payable to the charitable Company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Trade and other debtors are recognised at the settlement amount due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short and medium term deposit where possible to maximize the return on monies held at the bank and to manage cash flow.

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

1. ACCOUNTING POLICIES - continued

Debtors

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2. DONATIONS AND LEGACIES

	31.12.21	31.12.20
	£	£
Donations	479	7
	<u>479</u>	<u>7</u>

3. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	25	171
	<u>25</u>	<u>171</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		31.12.21	31.12.20
	Activity	£	£
Community hall lettings	Community hall lettings	64,473	64,994
Cafe income	Cafe	492	11,027
Grants	Covid-19 and other grants	54,897	82,244
		<u>119,862</u>	<u>158,265</u>

Grants received, included in the above, are as follows:

	31.12.21	31.12.20
	£	£
Crowborough Town Council energy grant	-	2,000
Crowborough Town Council Covid-19 Grant	-	25,500
Coronavirus Job Retention Scheme	25,655	52,518
Other Council Grants	29,242	2,226
	<u>54,897</u>	<u>82,244</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Community hall lettings	123,557	475	124,032
Cafe	817	-	817
Community centre building	86,911	-	86,911
	<u>211,285</u>	<u>475</u>	<u>211,760</u>

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.21	31.12.20
	£	£
Depreciation - owned assets	86,686	94,078
	<u>86,686</u>	<u>94,078</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

During the year the charity was controlled by the Trustees.

Trustees' expenses

None of the trustees (or any persons connected with them) received any expenditure reimbursements during the year (2020 - none).

8. STAFF COSTS

	31.12.21	31.12.20
	£	£
Wages and salaries	73,894	105,707
Social security costs	-	1,086
Other pension costs	2,006	1,605
	<u>75,900</u>	<u>108,398</u>

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Centre Management Staff	2	2
Centre Staff	6	13
	<u>8</u>	<u>15</u>

There were no employees whose annual remuneration was £60,000 or more (2020: none).

The key management personnel of the charity comprise the Trustees and the Centre Manager.

The total employee benefits of the key management personnel of the Charity were £27,673 (2019: £32,975 which were paid to the joint Centre Managers).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	7	-	-	7
Charitable activities				
Community hall lettings	64,994	-	-	64,994
Cafe	11,027	-	-	11,027
Covid-19 and other grants	79,744	-	2,500	82,244
Investment income	171	-	-	171
Other income	5,697	-	-	5,697
	<u>161,640</u>	<u>-</u>	<u>2,500</u>	<u>164,140</u>
Total	161,640	-	2,500	164,140

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Designated funds £	Restricted fund £	Total funds £
EXPENDITURE ON				
Charitable activities				
Community hall lettings	142,925	-	579	143,504
Cafe	33,596	-	-	33,596
Community centre building	-	-	63,679	63,679
Other	2,959	-	-	2,959
Total	<u>179,480</u>	<u>-</u>	<u>64,258</u>	<u>243,738</u>
NET INCOME/(EXPENDITURE)	(17,840)	-	(61,758)	(79,598)
 RECONCILIATION OF FUNDS				
Total funds brought forward	139,800	88,600	2,561,240	2,789,640
TOTAL FUNDS CARRIED FORWARD	<u><u>121,960</u></u>	<u><u>88,600</u></u>	<u><u>2,499,482</u></u>	<u><u>2,710,042</u></u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2021	3,001,134	287,371	576	3,289,081
Additions	-	169	119	288
At 31 December 2021	<u>3,001,134</u>	<u>287,540</u>	<u>695</u>	<u>3,289,369</u>
DEPRECIATION				
At 1 January 2021	520,197	187,314	384	707,895
Charge for year	60,023	26,431	232	86,686
At 31 December 2021	<u>580,220</u>	<u>213,745</u>	<u>616</u>	<u>794,581</u>
NET BOOK VALUE				
At 31 December 2021	<u><u>2,420,914</u></u>	<u><u>73,795</u></u>	<u><u>79</u></u>	<u><u>2,494,788</u></u>
At 31 December 2020	<u><u>2,480,937</u></u>	<u><u>100,057</u></u>	<u><u>192</u></u>	<u><u>2,581,186</u></u>

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Trade debtors	6,294	9,586
Prepayments	3,894	411
	<u>10,188</u>	<u>9,997</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Trade creditors	691	778
Social security and other taxes	784	-
Pension creditor	674	-
Credit card creditor	353	602
Accruals and deferred income	-	778
Accrued expenses	3,824	3,309
	<u>6,326</u>	<u>5,467</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.21	31.12.20
	£	£
Within one year	-	45
	<u>-</u>	<u>45</u>

14. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
Other charitable funds	121,960	(24,726)	97,234
Designated funds	88,600	-	88,600
	<u>210,560</u>	<u>(24,726)</u>	<u>185,834</u>
Restricted funds			
Restricted income funds	2,499,482	(63,345)	2,436,137
	<u>2,710,042</u>	<u>(88,071)</u>	<u>2,621,971</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Other charitable funds	126,071	(150,797)	(24,726)
Restricted funds			
Restricted income funds	-	(63,345)	(63,345)
	<u>126,071</u>	<u>(214,142)</u>	<u>(88,071)</u>

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
Other charitable funds	139,800	(17,840)	121,960
Designated funds	88,600	-	88,600
	<u>228,400</u>	<u>(17,840)</u>	<u>210,560</u>
Restricted funds			
Restricted income funds	2,561,240	(61,758)	2,499,482
	<u>2,789,640</u>	<u>(79,598)</u>	<u>2,710,042</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Other charitable funds	161,640	(179,480)	(17,840)
Restricted funds			
Restricted income funds	2,500	(64,258)	(61,758)
	<u>164,140</u>	<u>(243,738)</u>	<u>(79,598)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
Other charitable funds	139,800	(42,566)	97,234
Designated funds	88,600	-	88,600
	<u>228,400</u>	<u>(42,566)</u>	<u>185,834</u>
Restricted funds			
Restricted income funds	2,561,240	(125,103)	2,436,137
	<u>2,789,640</u>	<u>(167,669)</u>	<u>2,621,971</u>

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Other charitable funds	287,711	(330,277)	(42,566)
Restricted funds			
Restricted income funds	2,500	(127,603)	(125,103)
TOTAL FUNDS	<u>290,211</u>	<u>(457,880)</u>	<u>(167,669)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

16. RESTRICTED FUNDS

The restricted funds relate to council funding used to build the new community centre in Crowborough which was completed in May 2012. This is being reduced by depreciation of the fixed assets purchased. Part of the funds made available to build and fit out the Centre were provided in grants made by the Big Lottery Fund. These grants were advanced on the condition that if the Charity decided to sell the centre within 20 years of each grant the Charity may be obliged to surrender a portion of the proceeds to the grant provider.

17. DESIGNATED FUNDS

The designated funds represent a sinking fund set aside by the trustees in line with the Charity's reserves policy. This is outlined in the Report of the Trustees.

CROWBOROUGH COMMUNITY ASSOCIATION

England & Wales - Charity number 1134266

Accounts

REGISTERED COMPANY NUMBER: 07130145 (England and Wales)
REGISTERED CHARITY NUMBER: 1134266

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2020
for
Crowborough Community Association
(A Company Limited by Guarantee)

Crowborough Community Association

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for the Year Ended 31 December 2020**

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Crowborough Community Association

**Reference and Administrative Details
for the Year Ended 31 December 2020**

TRUSTEES	Mrs C F Wilson Chair Mr R Wakefield Secretary Mrs J Somers Treasurer Mr D R Larkin (resigned 18.11.20) Mr F J Lees Mr T C Wilson Mr P R Ellefsen Mr R J W Bishop Mrs A J Suter Mr G Owen-Williams Mr J Partridge (appointed 14.12.20)
COMPANY SECRETARY	Mr R Wakefield
REGISTERED OFFICE	Crowborough Community Centre Pine Grove Crowborough East Sussex TN6 1FE
REGISTERED COMPANY NUMBER	07130145 (England and Wales)
REGISTERED CHARITY NUMBER	1134266
INDEPENDENT EXAMINER	Always Accounting Limited 54a High Street Heathfield East Sussex TN21 8JB
BANKERS	Lloyds Bank The Broadway Crowborough East Sussex

**Report of the Trustees
for the Year Ended 31 December 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objectives of the Company are fully set out in its Articles of Association and are the same as those of the Crowborough Community Association ("Old CCA") which the company was formed to replace.

To paraphrase the Objectives of the Company, they are:

To promote the benefit of local residents without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together such residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the quality of life;

To establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in cooperation with any local authority or other body) in furtherance of these objectives; and

To promote such other charitable purposes as may from time to time be determined.

**Report of the Trustees
for the Year Ended 31 December 2020**

OBJECTIVES AND ACTIVITIES

Activities

Never did I expect to write a chairman's report about a year as strange as 2020. The Covid- 19 pandemic de-railed any sense of business as usual and tested our resilience to the utmost.

The start of the year was very promising and we had more bookings for January and February than ever before. This was particularly pleasing as they are usually the quieter months. From February onwards the news was becoming increasingly focussed on the new virus which was sweeping westwards from China. Concern intensified when the government asked people not to touch their faces and not to shake hands.

From early March, hirers of the community centre started cancelling their bookings and the situation became so serious that on March 17th, the CCA set up a Covid working party consisting of the officers of the charity, the HR director and the joint centre managers. The decision was taken the same day to close the centre completely and immediately because the number of remaining bookings made it unviable to remain open. The first national lock-down came on March 23rd but no-one had any idea how long the impact of the pandemic would last.

We were fortunate that one of the managers was used to using Zoom so we became Zoom devotees quicker than many other organisations. We also became Zoomed out in time! I would like to thank the members of the working party who suddenly had to put in a vast amount of work in a totally unfamiliar situation for which there was no precedent.

The centre closed before the government announced its job retention (furlough) scheme but the CCA wanted to retain its excellent staff team so we quickly undertook to pay the staff their full pay until the end of April. When the Chancellor announced the furlough scheme, we took advantage of that and for a while paid the staff the 20% of their pay which the scheme did not cover. As time wore on, it became apparent that we had to be prepared for living with the pandemic for the long haul. This called into question whether there was any hope of re-opening the café in the foreseeable future but the answer was obvious. With huge regret we had to make the café staff redundant in accordance with government guidelines but we felt this was also the fairest and most honest course of action from the point of view of the café team.

For a while, no-one was allowed to go into the Centre with an exception for weekly visits to check on security. From July 2020 onwards, we operated the furlough scheme except for Brian Stockton, joint centre manager, who continued to work full time to keep up with the background administration and maintain the building. For example, he had to turn on every tap in the building once a week to avoid legionnaire's bacteria forming!

After the lockdown that started in March 2020, there were 2 or 3 easings of lockdowns and we had to put our thinking caps on to assess what easing would allow. Of course, we had to implement what are now familiar mitigation measures, such as providing hand sanitizers, keeping records of anyone who attended the Centre other than hirers, putting up Q-code posters, requiring the wearing of masks and operating a one-way system. Bringing staff back on a hybrid arrangement of part furlough, part normal working was difficult to manage, especially as we wanted to be fair to the duty managers and try to give them equal access to shifts.

During the lockdowns, we also took the opportunity to make some improvements. The taps in the lavatories were changed so that they no longer rely on batteries and the lights in the public areas were changed to LED. We purchased some sophisticated mobile staging to create an additional stage height between the hall floor and the stage floor. This will be particularly useful for choirs which prefer to be in front of the proscenium arch, or demonstrators who feel the stage is higher than they need, but of course, there has not been an opportunity to use it yet. An improvement we have wanted to achieve for some time was in the radio microphones in the main hall. These have now been upgraded and should make a considerable difference to presentations.

We started looking at how we might get the car park re-surfaced as we did not want to arrive at re-opening day with the car park in the poor state it was in in March 2020.

Having had a few permitted bookings from September onwards, we were hit again with a full lockdown from Christmas. We had not, in any case and not surprisingly, received bookings for the usual Christmas fairs or parties or panto so we ended the year on a quiet and uncertain note.

However, we weathered the 2020 storm, thanks to the furlough scheme, grants based on our rateable value, and business re-start and Covid support grants. We also benefitted from the suspension of business rates. We were further helped by advice and guidance from AirS (Action in rural Sussex) and through them, by our national representative body, ACRE (Action in Communities in Rural England).

We ended 2020 in a better position than we might have expected because of active management, prudence and a wonderful team effort between the CCA board and the staff. I am proud to be able to report that, despite almost no lettings income, we did not have to call on reserves and although our current bank account was somewhat depleted, we were still comfortably solvent.

**Report of the Trustees
for the Year Ended 31 December 2020**

OBJECTIVES AND ACTIVITIES

Our duty managers in particular had a very uncertain and unsettling year. I would like to thank all the board and all the staff for their amazingly positive attitude and flexible approach to supporting the Centre and maintaining it as a going concern.

I would also like to thank all our users for their patience and understanding and to assure them that Crowborough Community Centre will be there to meet the social and cultural needs of the community again as soon as it possibly can.

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The trustees conclude that, since the Crowborough Community Association exists to support the community, its staff and centre users they feel the charity can demonstrate each of the principles outlined in the Charity Commission's guidance on Charities and Public Benefit are being met.

FINANCIAL REVIEW

Financial position

Total income for 2020 was £164,140 (2019: £215,875). This included the café income of £11,027 (2019: £48,548) and interest income of £171 (2019: £408). Job retention scheme, Covid-19 support and other grants amounted to £82,244 (2019: NIL).

Expenditure was £243,738 (2019: £327,138)

The centre showed a net deficit for the year of £79,598 after depreciation of £94,078 (2019: net deficit £111,263).

Reserves policy

A review of the CCA reserves policy was carried out in 2019. As a result the Trustees consider that they should aim to hold free reserves equal to at least £88,600. Should it be required and approved by the Trustees this would rise by 3% to account for inflation.

The company held free reserves of £88,600 as at the 31 December 2020 (£122,658 - 2019).

Going concern

The trustees have no material uncertainty with regards to Crowborough Community Association's ability to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company is governed by its Memorandum and Articles of Association; members of the company guarantee that in the event of the company's insolvency and if requested, each member will contribute towards its liabilities to a maximum of £10.

Charity constitution

The charity is a company limited by guarantee and was formed on the 19th January 2010. The company was entered in the Register of Charities on 11th February 2010.

The trustees, who are also directors for the purposes of company law, include;

Chantal Wilson - Chairperson
Russell Wakefield - Secretary
Janet Somers - Treasurer
Frank Lees
Clive Wilson
Peter Ellefsen
Roger Bishop
Angela Suter
Gareth Owen Williams
James Partridge - appointed 14/12/2020

Recruitment and appointment of new trustees

Trustees are recruited on the basis of skills needed on the Board with a preference for trustees who live fairly locally so that they can provide the support needed to the staff. Generally this is done by personal contact. No new skill requirements were identified in 2020. When new trustees are appointed, the charity secretary provides them with a pack of essential documents and links to significant documents on external websites such as the Charity Commission OIC.

**Report of the Trustees
for the Year Ended 31 December 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

All transactions undertaken by the company are carried out in accordance with the decision taken at meetings of the Trustees with these being minuted and followed up at subsequent meetings. The Trustees establish such sub-committees as required by circumstances. Copies of the minutes of all Committee meetings are sent to all the Trustees. All financial transactions are undertaken through its bank accounts in accordance with mandates approved by the Trustees and in accordance with financial regulations adopted by the Trustees.

Induction and training of new trustees

Induction sessions for the new trustee are held by the Chairman and the charity Secretary which include a detailed tour of the community centre, a session on how the centre is run and the systems it uses, and an opportunity to meet the centre managers.

Management of Risk

The Trustees take the management of risk very seriously. Advice is taken from external professionals as considered appropriate and also from individual trustees with relevant experience and expertise. In particular, a detailed risk report has been prepared and is regularly updated in relation to the development of the Community Centre and a full Operational Risk Plan is in place for the running of the Centre. Detailed Financial Regulations specifying how financial transactions are to be undertaken have been adopted by the Trustees.

Thank yous!

I would like to thank all the board and all the staff for their amazingly positive attitude and flexible approach to supporting the Centre and maintaining it as a going concern. Our duty managers in particular had a very uncertain and unsettling year.

I would also like to thank all our users for their patience and understanding and to assure them that Crowborough Community Centre will be there to meet the social and cultural needs of the community again as soon as it possibly can.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 2nd September 2021 and signed on its behalf by:

Chantal Wilson
Mrs C F Wilson - Trustee

**Independent Examiner's Report to the Trustees of
Crowborough Community Association (Registered number: 07130145)**

Independent examiner's report to the trustees of Crowborough Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

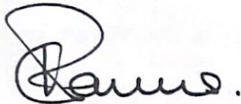
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Katie Parsons
FMAAT AATQB
Always Accounting Limited
54a High Street
Heathfield
East Sussex
TN21 8JB

Date: 02/09/2021

Crowborough Community Association

**Statement of Financial Activities
for the Year Ended 31 December 2020**

	Notes	Unrestricted fund £	Designated funds £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	7	-	-	7	3,820
Charitable activities						
Community hall lettings	4	64,994	-	-	64,994	153,394
Cafe		11,027	-	-	11,027	48,548
Covid-19 and other grants		79,744	-	2,500	82,244	-
Investment income	3	171	-	-	171	408
Other income		<u>5,697</u>	<u>-</u>	<u>-</u>	<u>5,697</u>	<u>9,705</u>
Total		161,640	-	2,500	164,140	215,875
EXPENDITURE ON						
Raising funds		-	-	-	-	790
Charitable activities						
Community hall lettings	5	142,925	-	579	143,504	207,698
Cafe		33,596	-	-	33,596	49,829
Community Centre Building		-	-	63,679	63,679	64,899
Other		<u>2,959</u>	<u>-</u>	<u>-</u>	<u>2,959</u>	<u>3,922</u>
Total		179,480	-	64,258	243,738	327,138
NET INCOME/(EXPENDITURE)		(17,840)	-	(61,758)	(79,598)	(111,263)
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>139,800</u>	<u>88,600</u>	<u>2,561,240</u>	<u>2,789,640</u>	<u>2,900,903</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>121,960</u></u>	<u><u>88,600</u></u>	<u><u>2,499,482</u></u>	<u><u>2,710,042</u></u>	<u><u>2,789,640</u></u>

The notes form part of these financial statements

Crowborough Community Association (Registered number: 07130145)

**Statement of Financial Position
31 December 2020**

	Notes	Unrestricted fund £	Designated funds £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS						
Tangible assets	10	88,120	-	2,493,066	2,581,186	2,665,582
CURRENT ASSETS						
Debtors: amounts falling due within one year	11	9,997	-	-	9,997	11,518
Cash at bank		<u>29,310</u>	<u>88,600</u>	<u>6,416</u>	<u>124,326</u>	<u>135,844</u>
		39,307	88,600	6,416	134,323	147,362
CREDITORS						
Amounts falling due within one year	12	<u>(5,467)</u>	-	-	<u>(5,467)</u>	<u>(23,304)</u>
NET CURRENT ASSETS		<u>33,840</u>	<u>88,600</u>	<u>6,416</u>	<u>128,856</u>	<u>124,058</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>121,960</u>	<u>88,600</u>	<u>2,499,482</u>	<u>2,710,042</u>	<u>2,789,640</u>
NET ASSETS		<u><u>121,960</u></u>	<u><u>88,600</u></u>	<u><u>2,499,482</u></u>	<u><u>2,710,042</u></u>	<u><u>2,789,640</u></u>
FUNDS	14					
Unrestricted funds:						
Other charitable funds					121,960	139,800
Designated funds					<u>88,600</u>	<u>88,600</u>
					<u>210,560</u>	<u>228,400</u>
Restricted funds:						
Restricted income funds					<u>2,499,482</u>	<u>2,561,240</u>
TOTAL FUNDS					<u><u>2,710,042</u></u>	<u><u>2,789,640</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Statement of Financial Position - continued
31 December 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2nd September 2021 and were signed on its behalf by:

Chantal Wilson
Mrs C F Wilson - Trustee

Crowborough Community Association

Notes to the Financial Statements for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be recovered within the item of expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% straight line
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The Company is a Registered Charity (number: 1134266). All activities are undertaken to fulfil the primary objectives of the charity and are therefore exempt under Part 11 of the Corporation Tax Act 2010.

Fund accounting

The charity has various funds for which it is responsible;

Unrestricted funds - these are for use on the general charitable objectives of the charity.

Restricted funds - these funds are for use as directed by the donor. A description of the projects can be found in note 14.

Designated funds - these are unrestricted funds ring fenced by the Trustees for specific purposes. A description can be found in note 14.

Pension costs and other post-retirement benefits

The charitable Company contributes to the People's Pension. Contributions payable to the charitable Company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Trade and other debtors are recognised at the settlement amount due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short and medium term deposit where possible to maximize the return on monies held at the bank and to manage cash flow.

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

1. ACCOUNTING POLICIES - continued

Debtors

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2. DONATIONS AND LEGACIES

	31.12.20	31.12.19
	£	£
Donations	<u>7</u>	<u>3,820</u>

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Deposit account interest	<u>171</u>	<u>408</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		31.12.20	31.12.19
	Activity	£	£
Community hall lettings	Community hall lettings	64,994	153,394
Cafe income	Cafe	11,027	48,548
Grants	Covid-19 and other grants	<u>82,244</u>	<u>-</u>
		<u>158,265</u>	<u>201,942</u>

Grants received, included in the above, are as follows:

	31.12.20	31.12.19
	£	£
Crowborough Town Council energy grant	2,000	-
Crowborough Town Council Covid-19 Grant	25,500	-
Coronavirus Job Retention Scheme	52,518	-
Other Council Grants	<u>2,226</u>	<u>-</u>
	<u>82,244</u>	<u>-</u>

5. CHARITABLE ACTIVITIES COSTS

	31.12.20	31.12.19
	Direct Costs	Direct Costs
	£	£
Community hall lettings	143,504	207,698
Cafe	33,596	49,829
Community centre building	<u>63,679</u>	<u>64,899</u>
	<u>240,779</u>	<u>322,426</u>

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.20	31.12.19
	£	£
Depreciation - owned assets	<u>94,078</u>	<u>101,628</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

During the year the charity was controlled by the Trustees.

Trustees' expenses

None of the trustees (or any persons connected with them) received any expenditure reimbursements during the year (2019 - none).

8. STAFF COSTS

	31.12.20	31.12.19
	£	£
Wages and salaries	105,707	140,174
Social security costs	1,086	2,350
Other pension costs	<u>1,605</u>	<u>1,358</u>
	<u>108,398</u>	<u>143,882</u>

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Centre Management Staff	2	2
Centre Staff	<u>13</u>	<u>14</u>
	<u>15</u>	<u>16</u>

There were no employees whose annual remuneration was £60,000 or more (2019: none).

They key management personnel of the charity comprise the Trustees and the joint Centre Managers. The total employee benefits of the key management personnel of the Charity were £32,975 (2019: £37,169 which were paid to the joint Centre Managers).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	4	-	3,816	3,820
Charitable activities				
Community hall lettings	153,394	-	-	153,394
Cafe	48,548	-	-	48,548
Investment income	408	-	-	408
Other income	<u>9,705</u>	<u>-</u>	<u>-</u>	<u>9,705</u>
Total	212,059	-	3,816	215,875

EXPENDITURE ON

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Designated funds £	Restricted fund £	Total funds £
Raising funds	790	-	-	790
Charitable activities				
Community hall lettings	207,119	-	579	207,698
Cafe	49,829	-	-	49,829
Community Centre Building	-	-	64,899	64,899
Other	<u>3,922</u>	<u>-</u>	<u>-</u>	<u>3,922</u>
Total	<u>261,660</u>	<u>-</u>	<u>65,478</u>	<u>327,138</u>
NET INCOME/(EXPENDITURE)	(49,601)	-	(61,662)	(111,263)

RECONCILIATION OF FUNDS

Total funds brought forward	<u>189,401</u>	<u>88,600</u>	<u>2,622,902</u>	<u>2,900,903</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>139,800</u></u>	<u><u>88,600</u></u>	<u><u>2,561,240</u></u>	<u><u>2,789,640</u></u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2020	3,001,134	277,689	576	3,279,399
Additions	<u>-</u>	<u>9,682</u>	<u>-</u>	<u>9,682</u>
At 31 December 2020	<u>3,001,134</u>	<u>287,371</u>	<u>576</u>	<u>3,289,081</u>
DEPRECIATION				
At 1 January 2020	460,175	153,450	192	613,817
Charge for year	<u>60,022</u>	<u>33,864</u>	<u>192</u>	<u>94,078</u>
At 31 December 2020	<u>520,197</u>	<u>187,314</u>	<u>384</u>	<u>707,895</u>
NET BOOK VALUE				
At 31 December 2020	<u><u>2,480,937</u></u>	<u><u>100,057</u></u>	<u><u>192</u></u>	<u><u>2,581,186</u></u>
At 31 December 2019	<u><u>2,540,959</u></u>	<u><u>124,239</u></u>	<u><u>384</u></u>	<u><u>2,665,582</u></u>

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Trade debtors	9,586	7,261
Prepayments	<u>411</u>	<u>4,257</u>
	<u>9,997</u>	<u>11,518</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Trade creditors	778	1,877
Other creditors	-	1,680
Credit card creditor	602	847
Accruals and deferred income	778	5,379
Accrued expenses	<u>3,309</u>	<u>13,521</u>
	<u>5,467</u>	<u>23,304</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.20	31.12.19
	£	£
Within one year	<u>45</u>	<u>45</u>

14. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
Other charitable funds	139,800	(17,840)	121,960
Designated funds	<u>88,600</u>	<u>-</u>	<u>88,600</u>
	228,400	(17,840)	210,560
Restricted funds			
Restricted income funds	2,561,240	(61,758)	2,499,482
	<u>2,789,640</u>	<u>(79,598)</u>	<u>2,710,042</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Other charitable funds	161,640	(179,480)	(17,840)
Restricted funds			
Restricted income funds	2,500	(64,258)	(61,758)
	<u>164,140</u>	<u>(243,738)</u>	<u>(79,598)</u>

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
Other charitable funds	189,401	(49,601)	139,800
Designated funds	<u>88,600</u>	<u>-</u>	<u>88,600</u>
	278,001	(49,601)	228,400
Restricted funds			
Restricted income funds	2,622,902	(61,662)	2,561,240
	<u>2,900,903</u>	<u>(111,263)</u>	<u>2,789,640</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Other charitable funds	212,059	(261,660)	(49,601)
Restricted funds			
Restricted income funds	<u>3,816</u>	<u>(65,478)</u>	<u>(61,662)</u>
TOTAL FUNDS	<u>215,875</u>	<u>(327,138)</u>	<u>(111,263)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
Other charitable funds	189,401	(67,441)	121,960
Designated funds	<u>88,600</u>	<u>-</u>	<u>88,600</u>
	278,001	(67,441)	210,560
Restricted funds			
Restricted income funds	2,622,902	(123,420)	2,499,482
	<u>2,900,903</u>	<u>(190,861)</u>	<u>2,710,042</u>

Crowborough Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Other charitable funds	373,699	(441,140)	(67,441)
Restricted funds			
Restricted income funds	6,316	(129,736)	(123,420)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>380,015</u>	<u>(570,876)</u>	<u>(190,861)</u>

The designated funds represent a sinking fund set aside by the trustees in line with the charity's reserve policy. This is outlined in the Report of the Trustees.

15. CONTINGENT LIABILITIES

Under the VAT Act 1994 section 10, the Community Centre completed in 2012 was Zero rated due to its intended use for charitable purposes. Should the use of the building change within 10 years of its construction then the VAT on the construction costs may become payable. It is the intention of the Trustees to use the building for charitable purposes for the foreseeable future.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

Crowborough Community Association

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2020**

	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	7	-	7	3,820
Investment income				
Deposit account interest	171	-	171	408
Charitable activities				
Community hall lettings	64,994	-	64,994	153,394
Cafe income	11,027	-	11,027	48,548
Grants	<u>79,744</u>	<u>2,500</u>	<u>82,244</u>	<u>-</u>
	155,765	2,500	158,265	201,942
Other income				
Other income	<u>5,697</u>	<u>-</u>	<u>5,697</u>	<u>9,705</u>
Total incoming resources	161,640	2,500	164,140	215,875
EXPENDITURE				
Other trading activities				
Bad debts	-	-	-	790
Charitable activities				
Wages	105,707	-	105,707	140,174
Social security	1,086	-	1,086	2,350
Pensions	1,605	-	1,605	1,358
Rates and water	1,527	-	1,527	3,820
Insurance	5,567	-	5,567	4,921
Light and heat	9,760	-	9,760	15,057
Telephone	2,865	-	2,865	2,855
Postage and stationery	2,084	-	2,084	1,907
Advertising	365	-	365	757
Sundries	1,156	-	1,156	1,698
Cafe costs	730	-	730	18,260
Cleaning	3,071	-	3,071	2,857
Repairs and maintenance	4,486	-	4,486	14,590
Licences	1,590	-	1,590	4,129
Waste disposal	2,098	-	2,098	2,221
Legal and professional	-	-	-	510
Computer	609	-	609	2,714
Training	216	-	216	381
Subscriptions	534	-	534	239
Events	1,645	-	1,645	-
Depreciation of tangible fixed assets	<u>29,820</u>	<u>64,258</u>	<u>94,078</u>	<u>101,628</u>
	176,521	64,258	240,779	322,426
Support costs				
Other				
Bank charges	919	-	919	1,882

This page does not form part of the statutory financial statements

Crowborough Community Association

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2020**

	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
Other				
Governance costs				
Accountancy examination costs	<u>2,040</u>	<u>-</u>	<u>2,040</u>	<u>2,040</u>
Total resources expended	<u>179,480</u>	<u>64,258</u>	<u>243,738</u>	<u>327,138</u>
Net (expenditure)/income	<u>(17,840)</u>	<u>(61,758)</u>	<u>(79,598)</u>	<u>(111,263)</u>