

Statement of the Financial Statements
for the Year Ended 31 December 2022

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Statement of the Financial Statements

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2022

Independent Examiner's Report

for

Statement of Financial Statements

Statement of Financial Statements

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

Notes to the Financial Statements

Detailed Statement of Financial Statements

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Crowborough Community Association

Accounts and Administrative Details
for the Year Ended 31 December 2022

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INDEPENDENT EXAMINER

Adrian Accounting Limited
The High Street
Bexhill
East Sussex
TN39 3PH

BANKERS

Lloyds Bank
The Gateway
Crowborough
East Sussex

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.

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 weddings, but this has not been happening as we no longer have catering staff. It was therefore decided to develop a list of experienced caterers who would be familiar with our kitchen. This should make it more attractive to hire the centre for these people who wish to run large parties.

Further work was carried out by the marketing group to develop ways of making the community centre to recover from the pandemic. Two strands of work emerged from their deliberations. One is to develop the centre as a recreational establishment 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 no longer be reliably trained volunteers which would reduce 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 consistently reinforce the fact that Crowborough Community Association is an independent charity which has developed well and the running of the community centre without external funding. Recruiting a group of volunteers should help the wider 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 conduct an a methodical rolling policy review. This will ensure good governance and be ongoing. We also conducted 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 East Anglia (ACEA), the national body to which we belong via our membership of Vision 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 being an open space for others to pursue their interests. In March we hosted a virtual event to raise money for Ukraine. The quality of the matches 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 kitchen. We also attended to the national appeal for "potted" money to be "potted" to help those who were having difficulty paying to have their potted. Nothing but words followed from ACEA, we welcomed anyone who wished to sit in our hall were during opening hours. A range of items were made available along with books, magazines and toys and blankets which could be taken over.

The CCA would not function without human input from an array of sources. The week ending early last August started at a quiet. He had been an excellent communications director and a former manager of the community centre and everything that the CCA stands for. However, we are so pleased that he will continue to assist us by being a member of the marketing group. I would like to thank the whole marketing group for doing a great deal of hard work behind the scenes which greatly assists the smooth running of CCA board meetings.

Following the lockdown period, we were delighted to welcome the return of a number of our former staff. Early Thomas was a regular in his initiative and implementation that we are a very very successful team during the year. However, we were aware of the need to ensure the support of volunteers and the experienced team of very successful and very busy.

**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').

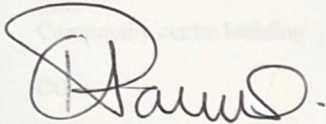
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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**

		Unrestricted fund £	Designated funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
	Notes					
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	2,055	-	-	2,055	479
Charitable activities	4					
Community hall lettings		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		6,839	-	-	6,839	5,705
Total		<u>154,733</u>	<u>-</u>	<u>-</u>	<u>154,733</u>	<u>126,071</u>
EXPENDITURE ON						
Charitable activities	5					
Community hall lettings		144,155	-	2,636	146,791	124,032
Cafe		451	-	-	451	817
Community centre building		14,766	-	60,023	74,789	86,911
Other		2,707	-	-	2,707	2,382
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		97,234	88,600	2,436,137	2,621,971	2,710,042
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	(25,726)	-	-	(25,726)	(6,326)
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

	Activity	31.12.22	31.12.21
		£	£
Community hall lettings	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).

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 £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	<u>60,023</u>	<u>21,857</u>	<u>235</u>	<u>82,115</u>
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	<u>2,436,137</u>	<u>(62,659)</u>	<u>2,373,478</u>
TOTAL FUNDS	<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>
TOTAL FUNDS	<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	<u>2,499,482</u>	<u>(63,345)</u>	<u>2,436,137</u>
TOTAL FUNDS	<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	<u>2,499,482</u>	<u>(126,004)</u>	<u>2,373,478</u>
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.