

**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	4					
Community hall lettings		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	5					
Community hall lettings		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

The notes form part of these financial statements

**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
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
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	<u>60,023</u>	<u>12,750</u>	<u>196</u>	<u>72,969</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	<u>2,311,912</u>	<u>(61,180)</u>	<u>2,250,732</u>
TOTAL FUNDS	<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	<u>-</u>	<u>(61,180)</u>	<u>(61,180)</u>
TOTAL FUNDS	<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	<u>2,373,478</u>	<u>(61,566)</u>	<u>2,311,912</u>
TOTAL FUNDS	<u>2,551,966</u>	<u>(59,137)</u>	<u>2,492,829</u>

Crowborough Community Association
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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
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**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.

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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

Crowborough Community Association
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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 £
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>