

CRAWLEY DOWN COMMUNITY CENTRE ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

CRAWLEY DOWN COMMUNITY CENTRE ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Frances Lancaster
John Dixon
Michael Martin
Jean Cole
Donal Barrett
Sharon Earle
Mark Langdon
Sue Smith
Linda Dixon
J Smith

(Appointed 30 November
2022)

Charity number

1173791

Principal address

The Haven Centre
Hophurst Lane
Crawley Down
West Sussex
RH10 4LJ

Independent examiner

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

CRAWLEY DOWN COMMUNITY CENTRE ASSOCIATION

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CRAWLEY DOWN COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2023

The Trustees present their annual report and financial statements for the year ended 30 June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's trust deed, the Charities Act 2011 and "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

The charitable objects are to promote the benefit of the inhabitants of Crawley Down and the neighbourhood without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreations and leisure time occupation with the object of improving the conditions of life of the said inhabitants and there has been no change in these during the year.

The Management Committee have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The beginning of the year showed that there was still caution by both hirers and users of the centre as a result of Covid. However, there has been a steady increase over the last year.

During the year there were a few months where a profit was made but it made very little difference to the overall financial position. The working balance did improve slightly towards the end of the financial year but the replenishment of the reserves, even in a small way, had not been possible.

Half way through the year, our largest hirer left to move to their own premises, which left a considerable financial gap and one that is being gradually filled.

Due to the success of the joint committee meeting between CDCCA CIO and CDCCA Trading Ltd, including the staff, it was proposed to hold a further one. It is to be hoped that this will continue.

The decision to hold a celebration in recognition of King Charles III's Coronation was successful.

The local Parkinsons group had asked if they could replant the front beds as part of their programme. We were happy to agree and the result is two beds that receive regular comments and reflect the seasons of the year.

We now have through the Youth Community Service regular visits from young people who have been through the system for criminal justice. There is a care worker and one young person at each visit and projects have been carried out both inside and outside.

Financial review

During the year the charity had net outgoing resources for the year of £9,512 (2022 net outgoing resources of £20,751) as shown on the statement of financial activities on page 4 of the accounts. All of the charity's assets are held for the furtherance of the charity's objectives.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Management Committee consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Structure, governance and management

The charity is governed by a Charitable Incorporated Organisation constitution which was adopted on 14 June 2017.

CRAWLEY DOWN COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

The Trustees who served during the year were:

Frances Lancaster

John Dixon

Michael Martin

Jean Cole

Donal Barrett

Sharon Earle

Mark Langdon

Sue Smith

Linda Dixon

Craig Davis

J Smith

(Resigned 15 January 2024)

(Appointed 30 November 2022)

The Centre Manager has remained on four full days per week and the Office Administrator's hours were increased to 20 per week. The hours are monitored and reviewed when necessary.

The continued lack of funds has meant that slow progress is being made on completing recommendations covered under the Fire Risk Assessment and Electrical installation. The annual Health and Safety check was carried out and signed by the Chairman. Policies were reviewed and signed by the Chairman.

Recruitment and appointment of new trustees

The Management Committee is made up of elected members (elected at the Annual General Meeting) and affiliated members (represent affiliated groups who make their choice as to who should represent them). All members are Trustees.

New Trustees are given copies of the latest accounts, Constitution, and an explanation of how the system works. They are also referred to the Charity Commission website where guidelines on the responsibilities of being a trustee are shown.

Running of the Community Centre -- day to day

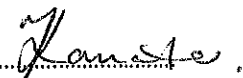
The Centre Manager's and the Office Administrator's roles covering the day to day running of the centre, which covers many different aspects including ensuring the maintenance of the Health and Safety levels, marketing and that hirers have an excellent experience of using the facilities, were met very efficiently and they were instrumental in the increase shown in the hiring's.

The Management Committee meetings were held on a monthly basis and if it was not possible to hold one a report relating to that month was issued by the Chairman.

Risk management

The Management Committee have identified the major risks to which the charity are exposed and have produced a Risk Assessment policy to put systems into place to mitigate those risks. This policy will be regularly reviewed by the Trustees and updated when necessary.

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



Frances Lancaster

Trustee

Date: 20/03/2024

CRAWLEY DOWN COMMUNITY CENTRE ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CRAWLEY DOWN COMMUNITY CENTRE ASSOCIATION

I report to the Trustees on my examination of the financial statements of Crawley Down Community Centre Association (the Charity) for the year ended 30 June 2023.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

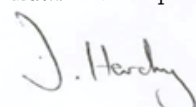
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 26/03/2024.....

CRAWLEY DOWN COMMUNITY CENTRE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

Current financial year

		Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
<u>Income and endowments from:</u>						
Donations and gifts	3	1,540	-	-	1,540	12,195
Charitable activities	4	4,374	-	-	4,374	2,712
Investments	5	76,284	-	-	76,284	64,056
Other income	6	9,345	-	-	9,345	3,452
Total income		91,543	-	-	91,543	82,415
<u>Expenditure on:</u>						
Raising funds	7	1,065	-	-	1,065	1,146
Charitable activities	8	86,232	12,755	1,003	99,990	102,020
Total expenditure		87,297	12,755	1,003	101,055	103,166
Net income/(expenditure) for the year/ Net movement in funds		4,246	(12,755)	(1,003)	(9,512)	(20,751)
Fund balances at 1 July 2022		49,849	704,856	3,000	757,705	778,456
Fund balances at 30 June 2023		54,095	692,101	1,997	748,193	757,705

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

All income and expenditure derive from continuing activities.

CRAWLEY DOWN COMMUNITY CENTRE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds Designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<u>Income and endowments from:</u>					
Donations and gifts	3	9,195	-	3,000	12,195
Charitable activities	4	2,712	-	-	2,712
Investments	5	64,056	-	-	64,056
Other income	6	3,452	-	-	3,452
Total income		79,415	-	3,000	82,415
<u>Expenditure on:</u>					
Raising funds	7	1,146	-	-	1,146
Charitable activities	8	89,113	12,907	-	102,020
Total expenditure		90,259	12,907	-	103,166
Net income/(expenditure) for the year/ Net movement in funds		(10,844)	(12,907)	3,000	(20,751)
Fund balances at 1 July 2021		60,693	717,763	-	778,456
Fund balances at 30 June 2022		49,849	704,856	3,000	757,705

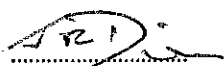
CRAWLEY DOWN COMMUNITY CENTRE ASSOCIATION

BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		693,788		709,952
Current assets					
Debtors	14	34,685		22,403	
Cash at bank and in hand		25,350		30,119	
		60,035		52,522	
Creditors: amounts falling due within one year	15	(5,630)		(4,769)	
Net current assets			54,405		47,753
Total assets less current liabilities			748,193		757,705
Income funds					
Restricted funds	16		1,997		3,000
Unrestricted funds - Designated	17		692,101		704,856
Unrestricted funds - general			54,095		49,849
			748,193		757,705

The financial statements were approved by the Trustees on 14/2/24


John Dixon
Trustee

CRAWLEY DOWN COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

1.1 Accounting convention

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.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective 1 April 2005 which has since been withdrawn.

The registered office is The Haven Centre, Hophurst Lane, Crawley Down, West Sussex, RH10 4LJ.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows

1.2 Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

1.3 Charitable funds

Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.4 Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to, and virtually certain to receive the income, and the amount can be quantified with reasonable accuracy.

Donations, gifts and grants are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

Activities for generating funds includes in house catering which is included in the Statement of Financial Activities in the year to which it relates.

Investment income which includes rental income and other incoming resources is included in the year in which it is receivable.

CRAWLEY DOWN COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities and related expenditure are recognised in full in the financial statements as soon as an obligation arises and is inclusive of VAT.

Cost of generating funds includes advertising and catering costs and is recognised as incurred.

Charitable activities represents the costs directly attributable to carry out the charitable objects, including support costs and costs relating to the governance of the charity.

1.6 Tangible fixed assets

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

Land and buildings

Reducing balance over 76 years

Fixtures, fittings

Straight line over 4 years

1.7 Cash and cash equivalents

Debtors

Debtors are recognised at the settlement amount due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors 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. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

1.8 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Taxation

As a charity, the organisation is not subject to Corporation Tax or other taxes on income and gains arising from its charitable activities.

1.10 Employee benefits

The costs of short-term employee benefits are recognised in the period in which the employee's services are received.

1.11 Retirement benefits

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CRAWLEY DOWN COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

1.12 Key Judgements and Accounting Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The main judgement and accounting estimates included in the accounts are:

- Provisions - Management has made estimates and established provisions in respect of potential liabilities as at the balance sheet date.
- Depreciation - Management has made assumptions and estimated depreciation rates in respect of showing a true and fair view of the assets at the balance sheet date.

2 Critical accounting estimates and judgements

3 Donations and grants

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and grants	1,540	9,195	3,000	12,195

4 Charitable activities

	Other trading activities 2023 £	Other trading activities 2022 £
In-house catering	4,374	2,712

5 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Rental income	76,098	64,041
Interest receivable	186	15
	76,284	64,056

CRAWLEY DOWN COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

6 Other income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Snooker club	3,178	488
Affiliation fees	20	36
Other income	6,147	2,928
	<u>9,345</u>	<u>3,452</u>

7 Raising donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Advertising	362	263
Other fundraising costs	703	883
	<u>1,065</u>	<u>1,146</u>
Fundraising and publicity costs	<u>1,065</u>	<u>1,146</u>

CRAWLEY DOWN COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

8 Charitable activities

	Haven Centre costs 2023 £	Haven Centre costs 2022 £
Staff costs	31,951	29,305
Community fridge expenses	1,003	-
Rates and water	2,716	6,139
Insurance	3,169	2,952
Light and heat	12,869	12,998
Telephone	552	557
Office expenses	1,074	1,945
Cost of centre	1,647	284
Ground rent	5,736	4,167
Maintenance - contracted	4,254	3,825
Maintenance - non regular	8,736	9,605
Cleaning - contractor	6,196	5,958
Cleaning - materials	537	629
Land and buildings depreciation	12,755	12,907
Fixtures and fittings depreciation	3,409	7,473
	<u>96,604</u>	<u>98,744</u>
Share of support costs (see note 9)	174	252
Share of governance costs (see note 9)	3,212	3,024
	<u>99,990</u>	<u>102,020</u>
Analysis by fund		
Unrestricted funds - general	86,232	89,113
Unrestricted funds - Designated	12,755	12,907
Restricted funds	1,003	-
	<u>99,990</u>	<u>102,020</u>

CRAWLEY DOWN COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

9 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Sundry	174	-	174	252	252
Accountancy	-	2,772	2,772	-	2,580
Payroll	-	90	90	-	105
Bank charges	-	350	350	-	339
	<u>174</u>	<u>3,212</u>	<u>3,386</u>	<u>252</u>	<u>3,276</u>
Analysed between					
Charitable activities	<u>174</u>	<u>3,212</u>	<u>3,386</u>	<u>252</u>	<u>3,276</u>

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>2</u>	<u>2</u>
Employment costs	2023	2022
	£	£
Wages and salaries	31,522	28,856
Other pension costs	429	449
	<u>31,951</u>	<u>29,305</u>

Key management personnel

No staff members are deemed to be key management personnel, the trustees have the ultimate control. None of the trustees are reimbursed for this.

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

CRAWLEY DOWN COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

13 Tangible fixed assets

	Land and buildings £	Fixtures, fittings £	Total £
Cost			
At 1 July 2022	929,390	141,661	1,071,051
At 30 June 2023	929,390	141,661	1,071,051
Depreciation and impairment			
At 1 July 2022	224,534	136,565	361,099
Depreciation charged in the year	12,755	3,409	16,164
At 30 June 2023	237,289	139,974	377,263
Carrying amount			
At 30 June 2023	692,101	1,687	693,788
At 30 June 2022	704,856	5,096	709,952

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	12,048	5,268
Other debtors	19,642	15,649
Prepayments and accrued income	2,995	1,486
	34,685	22,403

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	267	-
Trade creditors	150	-
Other creditors	2,441	2,159
Accruals and deferred income	2,772	2,610
	5,630	4,769

CRAWLEY DOWN COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

16 Restricted funds

	Movement in funds			
	Incoming resources	Balance at 1 July 2022	Resources expended	Balance at 30 June 2023
	£	£	£	£
Hubbub foundation	3,000	3,000	(1,003)	1,997

The Hubbub foundation represents a "community fridge" started by a trustee which operates on the premises. The money is being held in the account but is solely for this project which is independent. During the year £1,003 of this balance was spent on the project leaving a balance of £1,997 at 31.03.2023.

17 Unrestricted funds - Designated

These are unrestricted funds which are material to the Charity's activities made up as follows:

	Balance at 1 July 2021	Resources expended	Transfers	Balance at 1 July 2022	Resources expended	Balance at 30 June 2023
	£	£	£	£	£	£
Property fund	717,763	(12,907)	-	704,856	(12,755)	692,101

The Property fund represents the funds necessarily set aside towards the charity's occupation of the land and buildings.

18 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	2023	2023	2023	2023
	£	£	£	£
Fund balances at 30 June 2023 are represented by:				
Tangible assets	1,687	692,101	-	693,788
Current assets/(liabilities)	52,408	-	1,997	54,405
	<u>54,095</u>	<u>692,101</u>	<u>1,997</u>	<u>748,193</u>
	Unrestricted funds	Designated funds	Restricted funds	Total
	2022	2022	2022	2022
	£	£	£	£
Tangible assets	5,096	704,856	-	709,952
Current assets/(liabilities)	44,753	-	3,000	47,753
	<u>49,849</u>	<u>704,856</u>	<u>3,000</u>	<u>757,705</u>

CRAWLEY DOWN COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).