
THE CUCKFIELD SOCIETY

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

THE CUCKFIELD SOCIETY

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THE CUCKFIELD SOCIETY

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees

Paul Mantripp, Chair (resigned 31 May 2024)

Giles King, Chair (appointed 1 June 2024)

Jill White, Secretary

Ian Jackson, Treasurer (resigned 31 July 2024)

Nicholas Baldwin, Treasurer (appointed 31 July 2024)

Gilli Church (resigned 31 May 2024)

Charity registered number

249110

THE CUCKFIELD SOCIETY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the The Cuckfield Society for the year 1 January 2024 to 31 December 2024.

Objectives and activities

• Policies and objectives

The Constitution sets out the Society's objectives, which continue to be as relevant today as when the Society was founded in 1963. These are:

- (a) Preserve and enhance the essential atmosphere of the parish of Cuckfield and its surrounding countryside and to improve in every way possible its appearance and amenities;
- (b) Secure and support of and co-operate with bodies local and national whose functions or interests affect or are compatible with the objects of the Society;
- (c) Encourage a strong public opinion in support of the objectives;
- (d) Pursue these ends by means of meetings, exhibitions, lectures, publications, other forms of instruction and publicity and promotion of schemes of a charitable nature; and
- (e) Stimulate public consciousness and appreciation of the beauty, history and character of Cuckfield and its surroundings.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

• Main achievements of the Charity

The main activity for the year was again the holding of the Village Show in September.

The Society has provided grants to the organisations listed in note 5 to the financial statements in line with the object to preserve and enhance the unique distinctiveness and character of Cuckfield.

The Society has been putting considerable effort into raising funds for the purpose of engaging consultants to advise and respond to the planning applications submitted to Mid Sussex District Council by the developers seeking to develop the Ansty Farm site south of Cuckfield.

Financial review

• Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

• Reserves policy

The Society maintain reserves sufficient for the purpose of undertaking the projects that it is pursuing, but otherwise does not maintain reserves to cover overheads as the Society does not have any fixed costs.

THE CUCKFIELD SOCIETY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

• Constitution

The Cuckfield Society is a registered charity, number 249110, and is constituted under a Trust deed.

• Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 10 October 2025 and signed on their behalf by:

Giles King
(Chair of Trustees)

THE CUCKFIELD SOCIETY

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Independent examiner's report to the Trustees of The Cuckfield Society ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 the accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the 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 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 10 October 2025

G W Schulz

FCMA CGMA

THE CUCKFIELD SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	46,965	2,869	49,834	3,050
Other trading activities	4	-	1,912	1,912	3,998
Total income		46,965	4,781	51,746	7,048
Expenditure on:					
Raising funds		2,118	4,332	6,450	3,595
Charitable activities	6	9,600	8,275	17,875	2,558
Total expenditure		11,718	12,607	24,325	6,153
Net movement in funds		35,247	(7,826)	27,421	895
Reconciliation of funds:					
Total funds brought forward		-	11,388	11,388	10,493
Net movement in funds		35,247	(7,826)	27,421	895
Total funds carried forward		35,247	3,562	38,809	11,388

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

The notes on pages 7 to 17 form part of these financial statements.

THE CUCKFIELD SOCIETY

BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	464	-
		<u>464</u>	<u>-</u>
Current assets			
Debtors	11	4,851	-
Cash at bank and in hand		41,054	11,388
		<u>45,905</u>	<u>11,388</u>
Current liabilities			
Creditors: amounts falling due within one year	12	(7,560)	-
		<u>38,345</u>	<u>11,388</u>
Net current assets			
		<u>38,809</u>	<u>11,388</u>
Total net assets		<u>38,809</u>	<u>11,388</u>
Charity funds			
Restricted funds	14	35,247	-
Unrestricted funds	14	3,562	11,388
		<u>38,809</u>	<u>11,388</u>
Total funds		<u>38,809</u>	<u>11,388</u>

The financial statements were approved and authorised for issue by the Trustees on 10 October 2025 and signed on their behalf by:

Nicholas Baldwin
Treasurer

The notes on pages 7 to 17 form part of these financial statements.

THE CUCKFIELD SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

The Cuckfield Society is a registered charity in England & Wales, number 249110, and is constituted under a Trust deed.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The 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 the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Cuckfield Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

THE CUCKFIELD SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	33%
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2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and 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.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

THE CUCKFIELD SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Donations	46,965	2,869	49,834
	<hr/>	<hr/>	<hr/>
	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	882	2,168	3,050
	<hr/>	<hr/>	<hr/>

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £
Village show income	1,912	1,912
	<hr/>	<hr/>

THE CUCKFIELD SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

4. Income from other trading activities (continued)

Income from fundraising events (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Village show income	3,998	3,998

5. Analysis of grants

	Grants to Institutions 2024 £	Total funds 2024 £
Grants made	6,000	6,000

	<i>Grants to Institutions 2023 £</i>	<i>Total funds 2023 £</i>
Grants made	248	248

The Charity has made the following material grants to institutions during the year:

	2024 £	2023 £
Name of institution		
Cuckfield Museum	2,000	-
Haywards Heath Rugby Football Club	2,000	-
New England Wood Trust	2,000	-
Cuckfield Bookfest	-	200
Poppy Appeal	-	48
	6,000	248
	6,000	248

THE CUCKFIELD SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Direct costs of charitable activities	9,600	8,275	17,875
		<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Direct costs of charitable activities		2,558	2,558

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £
Direct costs of charitable activities	11,168	6,000	707	17,875

THE CUCKFIELD SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

7. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2023 £</i>	<i>Grant funding of activities 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Direct costs of charitable activities	1,950	248	360	2,558

Analysis of direct costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Publicity and advertising	1,012	-
Insurance and licences	196	-
Consultancy	9,600	-
Other	360	1,950
	11,168	1,950

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Printing and stationery	82	-
Web and computer costs	344	360
Governance costs	281	-
	707	360

8. Independent examiner's remuneration

	2024 £	<i>2023 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	360	-

THE CUCKFIELD SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

10. Tangible fixed assets

	Computer equipment £
Cost or valuation	
Additions	697
At 31 December 2024	697
Depreciation	
Charge for the year	233
At 31 December 2024	233
Net book value	
At 31 December 2024	464
At 31 December 2023	-

11. Debtors

	2024 £	2023 £
Due within one year		
Prepayments and accrued income	4,851	-
	4,851	-

12. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	7,560	-

THE CUCKFIELD SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	41,054	11,388

Financial assets measured at fair value through income and expenditure comprise bank balances.

THE CUCKFIELD SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Unrestricted funds					
Designated funds					
Caring for Cuckfield fund	6,000	-	(6,000)	-	-
Village show fund	500	1,912	(4,332)	1,920	-
	<u>6,500</u>	<u>1,912</u>	<u>(10,332)</u>	<u>1,920</u>	<u>-</u>
General funds					
General fund	<u>4,888</u>	<u>2,869</u>	<u>(2,275)</u>	<u>(1,920)</u>	<u>3,562</u>
Total Unrestricted funds	<u>11,388</u>	<u>4,781</u>	<u>(12,607)</u>	<u>-</u>	<u>3,562</u>
Restricted funds					
SCAG fund	<u>-</u>	<u>46,965</u>	<u>(11,718)</u>	<u>-</u>	<u>35,247</u>
Total of funds	<u>11,388</u>	<u>51,746</u>	<u>(24,325)</u>	<u>-</u>	<u>38,809</u>

THE CUCKFIELD SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
Designated funds				
Caring for Cuckfield fund	6,000	-	-	6,000
Village show fund	500	-	-	500
	<u>6,500</u>	<u>-</u>	<u>-</u>	<u>6,500</u>
General funds				
General fund	<u>3,993</u>	<u>7,048</u>	<u>(6,153)</u>	<u>4,888</u>
Total Unrestricted funds	<u>10,493</u>	<u>7,048</u>	<u>(6,153)</u>	<u>11,388</u>

Caring for Cuckfield fund - The fund is to meet expenses of ongoing activities, but to meet more specifically, expenses agreed by the Committee to meet or maintain the appearance and amenities of Cuckfield.

Village Show fund - The Village Show takes place annually with the surplus funds being allocated to local worthy causes or retained to finance future shows.

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Designated funds	6,500	1,912	(10,332)	1,920	-
General funds	4,888	2,869	(2,275)	(1,920)	3,562
Restricted funds	-	46,965	(11,718)	-	35,247
	<u>11,388</u>	<u>51,746</u>	<u>(24,325)</u>	<u>-</u>	<u>38,809</u>

THE CUCKFIELD SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

15. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2023 £</i>
Designated funds	6,500	-	-	6,500
General funds	3,993	7,048	(6,153)	4,888
	<u>10,493</u>	<u>7,048</u>	<u>(6,153)</u>	<u>11,388</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	464	464
Current assets	41,847	4,058	45,905
Creditors due within one year	(6,600)	(960)	(7,560)
Total	<u>35,247</u>	<u>3,562</u>	<u>38,809</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	11,388	11,388
Total	<u>11,388</u>	<u>11,388</u>