

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

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

Crowborough Community Association

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for the Year Ended 31 December 2020**

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Crowborough Community Association

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

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

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

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

To paraphrase the Objectives of the Company, they are:

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

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

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

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

OBJECTIVES AND ACTIVITIES

Activities

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

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

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

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

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

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

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

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

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

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

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

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

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

Public benefit

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

FINANCIAL REVIEW

Financial position

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

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

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

Reserves policy

A review of the CCA reserves policy was carried out in 2019. As a result the Trustees consider that they should aim to hold free reserves equal to at least £88,600.

The company held free reserves of £210,560 as at the 31 December 2020 (£228,400 - 2019).

Going concern

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

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

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

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

Recruitment and appointment of new trustees

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

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

Induction and training of new trustees

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

Management of Risk

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

Thank yous!

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

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

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

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

.....
Mrs C F Wilson - Trustee

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

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

Date:

Crowborough Community Association

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

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

The notes form part of these financial statements

Statement of Financial Position
31 December 2020

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

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

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

The trustees acknowledge their responsibilities for

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

Statement of Financial Position - continued
31 December 2020

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

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

.....
Mrs C F Wilson - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

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

Expenditure

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

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

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

Tangible fixed assets

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

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

Taxation

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

Fund accounting

The charity has various funds for which it is responsible;

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

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

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

Pension costs and other post-retirement benefits

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

Debtors

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

Cash at bank and in hand

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

Crowborough Community Association

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

1. ACCOUNTING POLICIES - continued

Debtors

Creditors and provisions

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

2. DONATIONS AND LEGACIES

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

3. INVESTMENT INCOME

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

5. CHARITABLE ACTIVITIES COSTS

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

Crowborough Community Association

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

6. NET INCOME/(EXPENDITURE)

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

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

7. TRUSTEES' REMUNERATION AND BENEFITS

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

During the year the charity was controlled by the Trustees.

Trustees' expenses

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

8. STAFF COSTS

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

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

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

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

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

EXPENDITURE ON

Crowborough Community Association

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Designated funds £	Restricted fund £	Total funds £
EXPENDITURE ON				
Raising funds	790	-	-	790
Charitable activities				
Community hall lettings	207,119	-	579	207,698
Cafe	49,829	-	-	49,829
Community Centre Building	-	-	64,899	64,899
Other	<u>3,922</u>	<u>-</u>	<u>-</u>	<u>3,922</u>
Total	<u>261,660</u>	<u>-</u>	<u>65,478</u>	<u>327,138</u>
NET INCOME/(EXPENDITURE)	(49,601)	-	(61,662)	(111,263)
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>189,401</u>	<u>88,600</u>	<u>2,622,902</u>	<u>2,900,903</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>139,800</u></u>	<u><u>88,600</u></u>	<u><u>2,561,240</u></u>	<u><u>2,789,640</u></u>

10. TANGIBLE FIXED ASSETS

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

Crowborough Community Association

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

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. LEASING AGREEMENTS

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

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

14. MOVEMENT IN FUNDS

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

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

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

Crowborough Community Association

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

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

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

Crowborough Community Association

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

14. MOVEMENT IN FUNDS - continued

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

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

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

15. CONTINGENT LIABILITIES

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

16. RELATED PARTY DISCLOSURES

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

Crowborough Community Association

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

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

Crowborough Community Association

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

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