

Charity Registration No. 1134266

Company Registration No. 07130145 (England and Wales)

CROWBOROUGH COMMUNITY ASSOCIATION
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2013

**CROWBOROUGH COMMUNITY ASSOCIATION
(LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

| | |
|-----------------------------|---|
| Trustees | Chantal Wilson (Chairman) Michael Cooke Sheila Couston Christopher Jones David Larkin Frank Lees Antony Quin Richard Wilkinson |
| Secretary | Alan Hooper |
| Charity number | 1134266 |
| Company number | 07130145 |
| Principal address | Crowborough Community Centre Pine Grove Crowborough East Sussex TN6 1FE |
| Registered office | Crowborough Community Centre Pine Grove Crowborough East Sussex TN6 1FE |
| Independent examiner | Russell New Limited The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN |

**CROWBOROUGH COMMUNITY ASSOCIATION
(LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

Bankers

Lloyds TSB
The Broadway
Crowborough
East Sussex
TN6 1DA

NatWest
7 High Street
Crowborough
East Sussex
TN6 2PU

**CROWBOROUGH COMMUNITY ASSOCIATION
(LIMITED BY GUARANTEE)
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CROWBOROUGH COMMUNITY ASSOCIATION (LIMITED BY GUARANTEE) TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2013

The trustees present their report and accounts for the year ended 31 December 2013.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

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

On the 20th September 2013, the company changed its name from Crowborough Community Association - 2010 to Crowborough Community Association.

At the last AGM held on the 22nd September, 2013, the members approved new articles of association, the principal change it introduced being as to how the members of the board are appointed. Under the new articles, apart from the provision that remains unaltered that allows two directors to be nominated separately by Crowborough Town Council (the current nominee being Michael Cooke) and Wealden District Council (current nominee Antony Quin), a maximum of seven other directors can be appointed by the members. All members, both individuals and group members, now form one constituency for voting purposes. The board may co-opt others as directors but only provided these co-opted directors do not exceed in number 50% of the elected directors. Co-opted directors also resign at the conclusion of each AGM but are eligible to be co-opted again whilst, for the sake of continuity, the elected directors retire on a rotating three year basis.

The new articles also provided for a management committee to be formed to assist the manager of the Crowborough Community Centre with its day to day management whilst the board retained responsibility for setting financial targets and for all matters of strategy.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

| | | |
|-------------------|------------|---------------------------|
| Chantal Wilson | (Chairman) | |
| Michael Cooke | | (Appointed 14 May 2013) |
| Sheila Couston | | |
| Alan Hooper | | (Retired 5 December 2013) |
| Christopher Jones | | |
| David Larkin | | |
| Frank Lees | | |
| Martin Prestage | | (Retired 5 December 2013) |
| Antony Quin | | |
| Richard Wilkinson | | |
| George Moss | | (Retired 14 May 2013) |
| Clive Wilson | | (Retired 1 January 2014) |

Management of the Company

All transactions undertaken by the Company are carried out in accordance with the decisions taken at Trustees meetings or by the management committee under delegated powers with these both being minuted and followed-up at subsequent meetings. Copies of the minutes of all Management Committee meetings are sent to all the directors. 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.

CROWBOROUGH COMMUNITY ASSOCIATION (LIMITED BY GUARANTEE) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

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 new Community Centre and an Operational Risk Plan is in course of preparation. Detailed Financial Regulations specifying how financial transactions are to be undertaken have been adopted by the Trustees.

Objectives and activities

To paraphrase the Objectives of the Company, they are:

- (a) 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;
- (b) To establish, or secure the establishment of, a community Centre and to maintain and manage the same (whether alone or on cooperation with any local authority or other body) in furtherance of these objectives; and
- (c) To promote such other charitable purposes as may from time to time be determined.

During the period covered by this report the objectives of the Company were to:

- (a) To facilitate the running of Crowborough Community Centre (CCC) to ensure that sufficient funds were received from hiring fees and other activities to pay the bills arising from the operation of the CCC;
- (b) To ensure the CCC is run in such a way as to meet the demands of the local community as well as providing where appropriate facilities for third parties to run events in the CCC;
- (c) To ensure detailed policies and procedures for the operation of CCC are in place and to ensure appropriate staff are employed to help run the CCC to make sure that the CCC runs smoothly, that the needs of the users are fully met and that the CCC is always manned to meet queries and cover the security of the building.
- (d) To ensure sufficient revenue is generated to meet the running costs of the Centre and help to establish sinking funds to keep the fabric of the CCC in good order and up to date; and
- (e) To monitor and if needs be take action to protect the interests of the CCC during the proposed sale of the Pine Grove complex by Wealden District Council.

The Trustees consider that these objectives have been met and that the building of the new facility is proceeding satisfactorily with completion anticipated for late April 2012.

Public benefit

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

**CROWBOROUGH COMMUNITY ASSOCIATION
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2013

Financial review

2013 was the first full year of running the new Centre. Crowborough Town Council contributed to the Charity's expenditure with a grant of £30,000 towards the staff costs. They have agreed to provide a similar sum for each of the first three years of operation. The number of bookings in 2013 exceeded 3,150 and the booking income at just under £100,000 exceeded the original fourth year business plan target . This is a most satisfactory outcome for a new community facility in its first full year of operation.

Initial projected bookings and income for 2014 look to be well ahead of the 2013 position.

Reserves

The Trustees consider that they should aim to hold cash reserves equal to six months expenditure.

However, the Company held net cash of a little under £51k as at the end of 2013 and continues to hold a sum in excess of this figure at the date of this report.

Plans for the future

At the date of this report, with current bookings for 2014 generating a projected income in excess of £105k, the new centre can continue to be considered a great success. There still remain periods when the facilities available are not fully utilised but for many periods the CCC is fully booked. To this end, the management of the centre is directing its efforts towards making known to the whole community what the centre can offer. The centre has only been operating for a little over twenty months but the management is confident that on current trends by the end of the third year, 2015, the centre should be financially self-sufficient.

On behalf of the board of trustees

Chantal Wilson (Chairman)

Trustee

Dated:

**CROWBOROUGH COMMUNITY ASSOCIATION
(LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CROWBOROUGH COMMUNITY ASSOCIATION**

I report on the accounts of the charity for the year ended 31 December 2013, which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of Crowborough Community Association for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

have not been met; or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mark Cummins FCCA FCIE
On behalf of Russell New Limited
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN
Dated:

**CROWBOROUGH COMMUNITY ASSOCIATION
(LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2013**

| <u>Incoming resources</u> | Notes | Unrestricted funds £ | Restricted funds £ | Total 2013 £ | Total 2012 £ |
|---|-------|----------------------------|--------------------------|--------------------|--------------------|
| Incoming resources from generated funds | | | | | |
| Fundraising income | | - | - | - | 3,380 |
| Interest receivable | | - | - | - | 6 |
| | | - | - | - | 3,386 |
| Incoming resources from charitable activities | 2 | 104,470 | 275,829 | 380,299 | 1,316,832 |
| Total incoming resources | | 104,470 | 275,829 | 380,299 | 1,320,218 |
| <u>Resources expended</u> | | | | | |
| Charitable activities | | | | | |
| Lettings | | 70,721 | 30,000 | 100,721 | 64,567 |
| Community centre building | | - | 91,268 | 91,268 | 74,888 |
| Total charitable expenditure | | 70,721 | 121,268 | 191,989 | 139,455 |
| Governance costs | | 5,343 | - | 5,343 | 3,780 |
| Total resources expended | | 76,064 | 121,268 | 197,332 | 143,235 |
| Net income for the year/ Net movement in funds | | 28,406 | 154,561 | 182,967 | 1,176,983 |
| Fund balances at 1 January 2013 | | 73,605 | 2,733,308 | 2,806,913 | 1,629,930 |
| Fund balances at 31 December 2013 | | 102,011 | 2,887,869 | 2,989,880 | 2,806,913 |

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All activities of the Charity are classed as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

**CROWBOROUGH COMMUNITY ASSOCIATION
(LIMITED BY GUARANTEE)
BALANCE SHEET**

AS AT 31 DECEMBER 2013

| | Notes | 2013 £ | £ | 2012 £ | £ |
|---|-------|------------------|---|------------------|---|
| Fixed assets | | | | | |
| Tangible assets | 6 | 2,983,553 | | 3,122,831 | |
| Investments | 7 | 2 | | - | |
| | | <u>2,983,555</u> | | <u>3,122,831</u> | |
| Current assets | | | | | |
| Debtors | 8 | 7,337 | | 2,078 | |
| Cash at bank and in hand | | 50,724 | | 29,880 | |
| | | <u>58,061</u> | | <u>31,958</u> | |
| Creditors: amounts falling due within one year | 9 | <u>(51,736)</u> | | <u>(347,876)</u> | |
| Net current assets/(liabilities) | | <u>6,325</u> | | <u>(315,918)</u> | |
| Total assets less current liabilities | | <u>2,989,880</u> | | <u>2,806,913</u> | |
| Income funds | | | | | |
| Restricted funds | 10 | 2,887,869 | | 2,733,308 | |
| Unrestricted funds | | 102,011 | | 73,605 | |
| | | <u>2,989,880</u> | | <u>2,806,913</u> | |

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standards for Smaller Entities (effective April 2008).

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2013. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

**CROWBOROUGH COMMUNITY ASSOCIATION
(LIMITED BY GUARANTEE)
BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2013**

The accounts were approved by the Board on

.....
Chantal Wilson (Chairman)
Trustee

Company Registration No. 07130145

CROWBOROUGH COMMUNITY ASSOCIATION (LIMITED BY GUARANTEE) NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2013

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

1.2 Incoming resources

Donations, grants and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Investment income is accounted for on a receivable basis.

1.3 Resources expended

Expenditure is recognised on an accrual 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 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.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

| | |
|-----------------------------------|----------------------|
| Freehold land is not depreciated | |
| Long leasehold land and buildings | 2% straight line |
| Fixtures, fittings & equipment | 25% reducing balance |

1.5 Investments

Fixed asset investments are shown at cost less any permanent diminution at the balance sheet date.

1.6 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 on note 10.

**CROWBOROUGH COMMUNITY ASSOCIATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013**

2 Incoming resources from charitable activities

| | Unrestricted funds £ | Restricted funds £ | Total 2013 £ | Total 2012 £ |
|--|----------------------------|--------------------------|-----------------------|--------------------|
| Community hall lettings | 104,470 | - | 104,470 | 43,799 |
| Community centre building grants - CTC | - | 275,829 | 275,829 | 1,060,902 |
| Community centre building grants - Lottery | - | - | - | 212,131 |
| | <u>104,470</u> | <u>275,829</u> | <u>380,299</u> | <u>1,316,832</u> |

The grants figure above includes a release of the loan from Crowborough Town Council. The legal charge held on the loan has now been released as the new community hall has been completed and the charity no longer uses the old community hall. The liability to the Town Council was restricted to the net realised value of the old Community Hall but with the whole of such net realised value being payable. The net realisable value was £54,171, leaving a balance of £245,829.

A revenue grant was also received from Crowborough Town Council (CTC) for £30,000.

3 Total resources expended

| | Staff costs £ | Depreciation £ | Other costs £ | Total 2013 £ | Total 2012 £ |
|---|---------------------|-------------------|---------------------|-----------------------|--------------------|
| Charitable activities | | | | | |
| <u>Lettings</u> | | | | | |
| Activities undertaken directly | 61,783 | - | 38,938 | 100,721 | 64,567 |
| <u>Community centre building grants - CTC</u> | | | | | |
| Activities undertaken directly | - | 87,305 | 3,963 | 91,268 | 74,888 |
| | <u>61,783</u> | <u>87,305</u> | <u>42,901</u> | <u>191,989</u> | <u>139,455</u> |
| Governance costs | - | - | 5,343 | 5,343 | 3,780 |
| | <u>61,783</u> | <u>87,305</u> | <u>48,244</u> | <u>197,332</u> | <u>143,235</u> |

Governance costs includes payments to the accountants of £2,400 for independent examination fees (2012: £3,600 audit fees).

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. Two Trustees were reimbursed for out of pocket expenditure relating to repair work for the new community centre totaling £403 (2012: £24,085).

**CROWBOROUGH COMMUNITY ASSOCIATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013**

5 Employees

Number of employees

The number of staff employed during the year was:

| | 2013 | 2012 |
|-------------------------|---------------|--------|
| | Number | Number |
| Centre Management Staff | 1 | 1 |
| Centre Staff | 11 | 8 |
| | 12 | 9 |

Employment costs

| | 2013 | 2012 |
|-----------------------|---------------|--------|
| | £ | £ |
| Wages and salaries | 59,789 | 37,043 |
| Social security costs | 1,994 | 1,096 |
| | 61,783 | 38,139 |

**CROWBOROUGH COMMUNITY ASSOCIATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013**

6 Tangible fixed assets

| | Land and buildings | Fixtures, fittings & equipment | Total |
|----------------------------|-----------------------|--------------------------------------|------------------|
| | £ | £ | £ |
| Cost | | | |
| At 1 January 2013 | 3,058,714 | 131,160 | 3,189,874 |
| Additions | - | 2,198 | 2,198 |
| Disposals | (57,580) | - | (57,580) |
| At 31 December 2013 | 3,001,134 | 133,358 | 3,134,492 |
| Depreciation | | | |
| At 1 January 2013 | 43,424 | 23,619 | 67,043 |
| On disposals | (3,409) | - | (3,409) |
| Charge for the year | 60,023 | 27,282 | 87,305 |
| At 31 December 2013 | 100,038 | 50,901 | 150,939 |
| Net book value | | | |
| At 31 December 2013 | 2,901,096 | 82,457 | 2,983,553 |
| At 31 December 2012 | 3,015,290 | 107,541 | 3,122,831 |

During the year the old community centre was disposed of.

7 Fixed asset investments

| | £ |
|---------------------------------------|----------|
| Cost value at 1 January 2013 | - |
| Acquisitions at cost | 2 |
| Cost value at 31 December 2013 | 2 |
| Historical cost: | |
| At 31 December 2013 | 2 |

On 4 December 2013 Crowborough Community Hub C.I.C was incorporated (Company Registration No. 8802404) and Crowborough Community Association acquired 100% of the share capital. The first financial year end for Crowborough Community Hub C.I.C will be 31 December 2014.

**CROWBOROUGH COMMUNITY ASSOCIATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013**

| 8 Debtors | 2013 | 2012 |
|--------------------------------|---------------------|--------------|
| | £ | £ |
| Trade debtors | 6,025 | 2,078 |
| Prepayments and accrued income | 1,312 | - |
| | <u>7,337</u> | <u>2,078</u> |

| 9 Creditors: amounts falling due within one year | 2013 | 2012 |
|---|----------------------|----------------|
| | £ | £ |
| Loans | - | 300,000 |
| Trade creditors | 4,667 | 1,885 |
| Other creditors | 44,669 | 42,391 |
| Accruals | 2,400 | 3,600 |
| | <u>51,736</u> | <u>347,876</u> |

Other creditors includes the retention which is still due on the construction of the new centre of £42,375 payable when all snagging items have been resolved.

**CROWBOROUGH COMMUNITY ASSOCIATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013**

10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Balance at 1 January 2013 | Movement in funds | | Balance at 31 December 2013 |
|------------------------------------|--|-------------------------------|-------------------------------|--|
| | £ | Incoming resources | Resources expended | £ |
| New Community Centre Building Fund | 2,729,345 | 245,829 | (87,305) | 2,887,869 |
| Marketing and Advertising Fund | 1,317 | - | (1,317) | - |
| Revenue Grant | - | 30,000 | (30,000) | - |
| Lottery Grant | 2,646 | - | (2,646) | - |
| | <u>2,733,308</u> | <u>275,829</u> | <u>(121,268)</u> | <u>2,887,869</u> |

The New Community Centre Building and Council Loan Fund was used to build a new community centre in Crowborough which was completed in May 2012. This is being reduced by depreciation at 2% straight line.

The Marketing and Advertising Fund was an anonymous donation for £5,000. This was used for the marketing and advertising of the new community centre.

The revenue grant of £30,000 was given by Crowborough Town Council as a contribution towards staff costs.

The Lottery grant of £10,000 was for initial set up costs for the new community centre including staff training courses, website development and licences.

11 Analysis of net assets between funds

| | Unrestricted funds | Restricted funds | Total |
|---|-------------------------------|-----------------------------|-------------------------|
| | £ | £ | £ |
| Fund balances at 31 December 2013 are represented by: | | | |
| Tangible fixed assets | 95,684 | 2,887,869 | 2,983,553 |
| Investments | 2 | - | 2 |
| Current assets | 58,061 | - | 58,061 |
| Creditors: amounts falling due within one year | (51,736) | - | (51,736) |
| | <u>102,011</u> | <u>2,887,869</u> | <u>2,989,880</u> |

**CROWBOROUGH COMMUNITY ASSOCIATION
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
*FOR THE YEAR ENDED 31 DECEMBER 2013***

12 Contingent liabilities

Under the VAT Act 1994 section 10, the new Community Centre under construction in the prior year which is now completed, 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.

13 Control

The charity is controlled by its trustees.