

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 2016

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The Courtyard  
Shoreham Road  
Upper Beeding  
West Sussex  
BN44 3TN  
Tel: 01903 816699 Fax: 01903 816622  
Email: [info@russellnew.com](mailto:info@russellnew.com) Web: [www.russellnew.com](http://www.russellnew.com)



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

**Trustees**

Chantal Wilson (Chairman)  
Russell Wakefield (Secretary)  
David Larkin  
Frank Lees  
Richard Wilkinson  
Clive Wilson  
Jeannette Towey  
Roger Bishop  
Peter Ellefsen  
Angela Suter

**Charity number**

1134266

**Company number**

07130145

**Principal address and 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

**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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***FOR THE YEAR ENDED 31 DECEMBER 2016***

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

***FOR THE YEAR ENDED 31 DECEMBER 2016***

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The trustees present their report and accounts for the year ended 31 December 2016.

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 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 2016).

## **Structure, governance and management**

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

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

Chantal Wilson     Chairman  
Russell Wakefield   Secretary   (appointed 5<sup>th</sup> September 2016)  
Sheila Couston   (died 15<sup>th</sup> June 2016)  
David Larkin  
Frank Lees  
Alan Hooper   (resigned 19th January 2016)  
Clive Wilson  
Richard Wilkinson  
Peter Ellefsen  
Jeanette Towey  
Roger Bishop  
Angela Suter

## **Management of the Company**

All transactions undertaken by the Company are carried out in accordance with the decisions taken at meetings of the Trustees with these 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.

## **Trustee recruitment**

During 2016 Russell Wakefield was appointed to the CCA Board of Trustees.

Sheila Coulston sadly died in June 2016. Sheila was a great supporter of the CCA over many years and particularly helped in giving advice from the perspective of users of the Centre.

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

***FOR THE YEAR ENDED 31 DECEMBER 2016***

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## **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.

## **Objectives and activities**

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:

- (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 :-

- (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 the 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 to serve the public during opening hours 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;
- (e) To monitor and if needs be take action to protect the interests of the CCC during the proposed sale of the Mead House car park and the Beaconwood building for residential development
- (f) To build up a sinking fund sufficient to cover any reasonable unforeseen expenditure required to be spent on the CCC.

The Trustees consider that these objectives have been met and that the operation of the new facility is proceeding satisfactorily.

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

**FOR THE YEAR ENDED 31 DECEMBER 2016**

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**Public benefit**

In accordance with our duties stated in section 17(5) of the 2011 Charities Act the trustees have considered the guidance provided by the Charity Commission in regard to public benefit. This is taken into account when deciding what activities the charity should undertake.

**Financial review**

2016 was the fourth full year of running the new Centre. Income and expenditure of the Centre balanced and needed no financial or extended funding. The number of bookings in 2016 were slightly below the last two years being around 3,127 and the booking income was £135k being over 7.5% higher than the previous year. This is again a most satisfactory outcome but the Trustees expect the future income to flatten out until the newly planned Pine Grove Business hub has been fully set up and is fully operational

Initial projected booking income for 2017 looks to be ahead of the 2016 position and booking numbers will also be over 3,400.

**Reserves**

The Trustees consider that they should aim to hold cash reserves equal to six months expenditure. They appreciate that in the early years of operation of the new facility this ambitious target is unlikely to be met but reserves will be built as cash receipts allow. The sinking fund was increased to £65,000 in 2016 but at this stage the trustees are not seeking to increase the sinking fund further till the end of 2017..

The company held net cash of a little over £87k as at the end of 2016 which is similar to the 2015 year end number but there has been significant increase in unpaid revenue. The amounts now held by the CCA are in excess of the cash funds held at the year end. .

**Plans for the future**

At the date of this report, with current bookings for 2017 generating a projected income increase of £3.5k the new centre can continue to be considered a great success. There still remain periods when the facilities available are not fully utilized 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 been operating for over five years and the management is confident that on current trends the Centre will remain successful.

The Trustees' Report is prepared in accordance with special provisions of part 15 of the Companies Act 2006 relating to small companies.

On behalf of the board of trustees

*Chantal Wilson*

**Chantal Wilson** Chairman  
Trustee

Dated: 8th May 2017.

**CROWBOROUGH COMMUNITY ASSOCIATION  
(LIMITED BY GUARANTEE)  
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2016***

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The trustees, who are also the directors of Crowborough Community Association Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

**CROWBOROUGH COMMUNITY ASSOCIATION  
(LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF CROWBOROUGH COMMUNITY ASSOCIATION  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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I report on the accounts of the charity for the year ended 31 December 2016, which are set out on pages 6 to 15.

**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 section 396 of the Companies Act 2006 and with the methods and principles of the 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 2015);

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: 19th June 2017



**CROWBOROUGH COMMUNITY ASSOCIATION  
(LIMITED BY GUARANTEE)  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2016**

|  | Notes | Unrestricted funds<br>£ | Designated funds<br>£ | Restricted funds<br>£ | 2016<br>Total funds<br>£ | 2015<br>Total funds<br>£ |
|--|-------|-------------------------|-----------------------|-----------------------|--------------------------|--------------------------|
| <b>Income from:</b>                                    |       |                         |                       |                       |                          |                          |
| Donations and legacies                                 |       | 811                     | -                     | -                     | 811                      | 400                      |
| <b>Charitable activities</b>                           |       |                         |                       |                       |                          |                          |
| Lettings   | 3     | 138,642                 | -                     | -                     | 138,642                  | 128,636                  |
| Other  |       | 5,118                   | -                     | -                     | 5,118                    | 320                      |
| <b>Total</b>   |       | <b>144,571</b>          | <b>-</b>              | <b>-</b>              | <b>144,571</b>           | <b>129,356</b>           |
| <b>Expenditure on:</b>                                 |       |                         |                       |                       |                          |                          |
| <b>Charitable activities:</b>                          |       |                         |                       |                       |                          |                          |
| Lettings   | 4     | 133,886                 | -                     | -                     | 133,886                  | 130,269                  |
| Community centre building                              |       | -                       | -                     | 71,548                | 71,548                   | 75,379                   |
| <b>Total</b>   |       | <b>133,886</b>          | <b>-</b>              | <b>71,548</b>         | <b>205,434</b>           | <b>205,648</b>           |
| <b>Net income/(expenditure)</b>                        |       | <b>10,685</b>           | <b>-</b>              | <b>(71,548)</b>       | <b>(60,863)</b>          | <b>(76,292)</b>          |
| <b>Total funds brought forward at 1 January 2016</b>   |       |                         |                       |                       |                          |                          |
|  |       | 13,058                  | 65,000                | 2,828,630             | 2,906,688                | 2,982,980                |
| <b>Total funds carried forward at 31 December 2016</b> |       |                         |                       |                       |                          |                          |
|  | 14    | 23,743                  | 65,000                | 2,757,082             | 2,845,825                | 2,906,688                |

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

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

The notes on pages 8 to 15 form part of these financial statements.

**CROWBOROUGH COMMUNITY ASSOCIATION  
(LIMITED BY GUARANTEE)  
BALANCE SHEET  
FOR THE YEAR ENDED 31 DECEMBER 2016**

|  | Notes | £        | 2016<br>Total<br>funds<br>£ | £             | 2015<br>Total<br>funds<br>£ |
|--|-------|----------|-----------------------------|---------------|-----------------------------|
| <b>Fixed assets</b>                                      |       |          |                             |               |                             |
| Tangible assets  | 9     |          | 2,755,664                   |               | 2,827,212                   |
| Investments  | 8     |          | -                           |               | 2                           |
|  |       |          | <u>2,755,664</u>            |               | <u>2,827,214</u>            |
| <b>Current assets</b>                                    |       |          |                             |               |                             |
| Debtors  | 10    | 16,059   |                             | 5,071         |                             |
| Short term deposits, cash at bank<br>and in hand         |       |          | 87,857                      | 86,204        |                             |
|  |       |          | <u>103,916</u>              | <u>91,275</u> |                             |
| <b>Creditors:</b> amounts falling due<br>within one year | 11    | (13,755) |                             | (11,801)      |                             |
| <b>Net current assets</b>                                |       |          | <b>90,161</b>               |               | <b>79,474</b>               |
| <b>Total net assets</b>                                  |       |          | <u><b>2,845,825</b></u>     |               | <u><b>2,906,688</b></u>     |
| <b>The funds of the charity:</b>                         |       |          |                             |               |                             |
| Restricted income funds                                  | 12    |          | 2,757,082                   |               | 2,828,630                   |
| <i>Unrestricted funds:</i>                               |       |          |                             |               |                             |
| Designated funds   | 13    |          | 65,000                      |               | 65,000                      |
| Other charitable funds                                   |       |          | 23,743                      |               | 13,058                      |
|  |       |          | <u>2,845,825</u>            |               | <u>2,906,688</u>            |

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Board on 8th May 2017.

*Chantal Wilson*

Chantal Wilson (Chairman)  
Trustee

**Company Registration No. 07130145**

# **CROWBOROUGH COMMUNITY ASSOCIATION (LIMITED BY GUARANTEE) NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016**

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## **1.0 Legal status of the charitable company**

Crowborough Community Association is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found in the trustees' report.

In the event of the company being wound up the liability of the members is limited to £10 each.

## **2.0 Accounting Policies**

### **2.1 Basis of accounting**

The financial statements have been prepared 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) (effective 1 January 2015) – (Charities SORP (FRS102) and the Companies Act 2006.

Crowborough Community Association meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The trustees have no material uncertainties with regards to Crowborough Community Association's ability to continue as a going concern.

### **2.2 Incoming resources**

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.

### **2.3 Resources expended and the basis of apportioning costs**

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 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.

### **2.4 Investments**

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

**CROWBOROUGH COMMUNITY ASSOCIATION  
(LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**2.5 Tangible fixed assets**

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 useful life, as follows:

|                                  |                      |
|----------------------------------|----------------------|
| Long leasehold land and building | 2% straight line     |
| Fixtures, fittings & equipment   | 25% reducing balance |

**2.6 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 in note 12.

**2.7 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 deposits where possible to maximize the return on monies held at the bank and to manage cash flow.

**2.8 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.

**CROWBOROUGH COMMUNITY ASSOCIATION  
(LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**3 Income from charitable activities**

|                         | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2016<br>£    | Total<br>2015<br>£ |
|-------------------------|----------------------------|--------------------------|-----------------------|--------------------|
| Community hall lettings | 138,642                    | -                        | <b>138,642</b>        | 128,636            |
|                         | <u>138,642</u>             | <u>-</u>                 | <u><b>138,642</b></u> | <u>128,636</u>     |

**4 Expenditure**

|   | Staff<br>costs<br>£  | Depreciation<br>£    | Other<br>costs<br>£  | Total<br>2016<br>£           | Total<br>2015<br>£    |
|---|----------------------|----------------------|----------------------|------------------------------|-----------------------|
| <b>Expenditure on charitable activities</b>   |                      |                      |                      |                              |                       |
| <u>Lettings</u>                               |                      |                      |                      |                              |                       |
| Activities undertaken directly                | 80,976               | -                    | 47,720               | <b>128,696</b>               | 130,269               |
| Support costs                                 | -                    | -                    | 5,190                | <b>5,190</b>                 | -                     |
| Total lettings costs                          | <u>80,976</u>        | <u>-</u>             | <u>52,910</u>        | <u><b>133,886</b></u>        | <u>130,269</u>        |
| <u>Community centre building grants – CTC</u> |                      |                      |                      |                              |                       |
| Activities undertaken directly                | -                    | 71,548               | -                    | <b>71,548</b>                | 75,379                |
| <b>Total Expenditure</b>                      | <u><u>80,976</u></u> | <u><u>71,548</u></u> | <u><u>52,910</u></u> | <u><u><b>205,434</b></u></u> | <u><u>205,648</u></u> |

Included within support costs are governance costs of £3,600 (2015: £4,340), representing amounts paid to the independent examiner in respect of accountancy examination services.

**CROWBOROUGH COMMUNITY ASSOCIATION  
(LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**5 Comparative Funds – Statement of Financial Activities – For the year ended 31 December 2015**

|  | Notes | Unrestricted funds<br>£ | Designated funds<br>£ | Restricted funds<br>£ | 2015 Total funds<br>£ |
|--|-------|-------------------------|-----------------------|-----------------------|-----------------------|
| <b><u>Income from:</u></b>                             |       |                         |                       |                       |                       |
| <b>Donations and legacies</b>                          |       | 400                     | -                     | -                     | <b>400</b>            |
| Charitable activities                                  | 3     |                         |                       |                       |                       |
| Lettings   |       | 128,636                 | -                     | -                     | <b>128,636</b>        |
| <b>Other</b>   |       | 320                     |                       |                       | <b>320</b>            |
| <b>Total</b>   |       | <b>129,356</b>          | <b>-</b>              | <b>-</b>              | <b>129,356</b>        |
| <b><u>Expenditure</u></b>                              |       |                         |                       |                       |                       |
|  | 4     |                         |                       |                       |                       |
| <b>Charitable activities:</b>                          |       |                         |                       |                       |                       |
| Lettings   |       | 130,269                 | -                     | -                     | <b>130,269</b>        |
| Community centre building                              |       | -                       | -                     | 75,379                | <b>75,379</b>         |
| <b>Total</b>   |       | <b>130,269</b>          | <b>-</b>              | <b>75,379</b>         | <b>205,648</b>        |
| <b>Net income/(expenditure)</b>                        |       | (913)                   | -                     | (75,379)              | <b>(76,292)</b>       |
| <b>Transfers between funds</b>                         |       | (15,000)                | 15,000                | -                     | <b>-</b>              |
| <b>Total funds brought forward at 1 January 2015</b>   |       | <b>28,971</b>           | <b>50,000</b>         | <b>2,904,009</b>      | <b>2,982,980</b>      |
| <b>Total funds carried forward at 31 December 2015</b> | 14    | <b>13,058</b>           | <b>65,000</b>         | <b>2,828,630</b>      | <b>2,906,688</b>      |

**CROWBOROUGH COMMUNITY ASSOCIATION  
(LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**6 Staff costs**

|  | <b>2016</b>   | 2015   |
|--|---------------|--------|
|  | <b>£</b>      | £      |
| Staff costs during the year were as follows: |               |        |
| Wages and salaries                           | <b>78,721</b> | 71,399 |
| Social Security costs                        | <b>2,255</b>  | 2,027  |
|  | <b>80,976</b> | 73,426 |

The average number of employees during the year, analysed by function, was as follows:

|                         | <b>2016</b> | 2015 |
|-------------------------|-------------|------|
| Charitable activities : |             |      |
| Centre Management Staff | <b>1</b>    | 1    |
| Centre Staff            | <b>12</b>   | 11   |
|                         | <b>13</b>   | 12   |

There were no employees whose annual remuneration was £60,000 or more (2015: none).

The key management personnel of the charity comprise the Trustees, the Centre Manager and Deputy Manager. The total employee benefits of the key management personnel of the charity were £27,904 (2015: £23,688), which was paid to the Centre Manager and the Deputy Manager.

**7 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.

**8 Fixed asset investments**

|                                       |            |
|---------------------------------------|------------|
| Cost value at 31 December 2015        | <b>£</b>   |
|                                       | <b>2</b>   |
| Disposals in year                     | <b>(2)</b> |
| <b>Cost value at 31 December 2016</b> | <b>-</b>   |

On 4 December 2013 Crowborough Community Hub C.I.C. was incorporated in the UK (Company Registration No. 8802404) and Crowborough Community Association acquired 100% of the share capital. During this and the preceding periods the entity remained dormant until it was formally wound up on 19 April 2016.

**CROWBOROUGH COMMUNITY ASSOCIATION  
(LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**9 Tangible fixed assets**

|                            | Land and<br>buildings<br>£ | Computer<br>and office<br>equipment<br>£ | Total<br>£              |
|----------------------------|----------------------------|--|-------------------------|
| <b>Cost</b>                |                            |  |                         |
| At 1 January 2016          | 3,001,134                  | 131,539                                  | <b>3,132,673</b>        |
| Additions                  | -                          | -  | -                       |
| <b>At 31 December 2016</b> | <u>3,001,134</u>           | <u>131,539</u>                           | <u><b>3,132,673</b></u> |
| <b>Depreciation</b>        |                            |  |                         |
| At 1 January 2016          | 220,084                    | 85,377                                   | <b>305,461</b>          |
| Charge for the year        | 60,023                     | 11,525                                   | <b>71,548</b>           |
| <b>At 31 December 2016</b> | <u>280,107</u>             | <u>96,902</u>                            | <u><b>377,009</b></u>   |
| <b>Net book values</b>     |                            |  |                         |
| <b>At 31 December 2016</b> | <u>2,721,027</u>           | <u>34,637</u>                            | <u><b>2,755,664</b></u> |
| At 31 December 2015        | <u>2,781,050</u>           | <u>46,162</u>                            | <u>2,902,225</u>        |

Part of the funds made available to build and fit out the Centre were provided in grants made by the Big Lottery Fund. These grants were advanced on the condition that if the Charity decided to sell the Centre within 20 years of each grant the Charity may be obliged to surrender a portion of the proceeds to the grant provider.

**10 Debtors**

|                                | 2016<br>£            | 2015<br>£    |
|--------------------------------|----------------------|--------------|
| Trade debtors                  | <b>14,511</b>        | 3,946        |
| Prepayments and accrued income | <b>1,548</b>         | 1,125        |
|                                | <u><b>16,059</b></u> | <u>5,071</u> |

**11 Creditors: amounts falling due within one year**

|                 | 2016<br>£            | 2015<br>£     |
|-----------------|----------------------|---------------|
| Trade creditors | <b>2,277</b>         | 2,331         |
| Other creditors | <b>852</b>           | 6,050         |
| Accruals        | <b>7,960</b>         | 3,420         |
| Deferred income | <b>2,666</b>         | -             |
|                 | <u><b>13,755</b></u> | <u>11,801</u> |



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**12 Restricted funds**

|                                    | At<br>1 January<br>2016<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | At 31<br>December<br>2016<br>£ |
|------------------------------------|------------------------------|----------------------------|----------------------------|--------------------------------|
| New Community Centre Building Fund | 2,828,630                    | -                          | (71,548)                   | <b>2,757,082</b>               |
|                                    | <u>2,828,630</u>             | <u>-</u>                   | <u>(71,548)</u>            | <u><b>2,757,082</b></u>        |

The New Community Centre Building and Council Loan Fund relates to council funding used to build a new community centre in Crowborough which was completed in May 2012. This is being reduced by depreciation of the fixed assets purchased. Note 9 sets out details regarding conditions imposed on funding by the Big Lottery Fund included in the above.

**13 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

|                      | At<br>1 January<br>2016<br>£ | Transfers<br>£ | Utilised<br>in year<br>£ | At 31<br>December<br>2016<br>£ |
|----------------------|------------------------------|----------------|--------------------------|--------------------------------|
| Ring fenced reserves | 65,000                       | -              | -                        | <b>65,000</b>                  |
|                      | <u>65,000</u>                | <u>-</u>       | <u>-</u>                 | <u><b>65,000</b></u>           |

Ring fenced reserves represent a sinking fund set aside by trustees in line with the charity's reserves policy (as outlined in the Trustees' Report).

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**14 Analysis of net assets between funds**

|   | Unrestricted<br>funds | Designated<br>funds | Restricted<br>funds | Total                   |
|---|-----------------------|---------------------|---------------------|-------------------------|
|   | £                     | £                   | £                   | £                       |
| Fund balances at 31 December 2016 are represented by: |                       |                     |                     |                         |
| Tangible fixed assets                                 | -                     | -                   | 2,755,664           | <b>2,755,664</b>        |
| Current assets  | 37,498                | 65,000              | 1,418               | <b>103,916</b>          |
| Creditors: amounts falling due within<br>one year     | (13,755)              | -                   | -                   | <b>(13,755)</b>         |
|   | <u>23,743</u>         | <u>65,000</u>       | <u>2,757,082</u>    | <u><b>2,845,825</b></u> |

**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 Trustees**

During the year the charity was controlled by the trustees.

None of the trustees (or any persons connected with them) received any remuneration or expenditure reimbursements during the year (2015: none).