

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

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 December 2021**  
**for**  
**Crowborough Community Association**  
**(A Company Limited by Guarantee)**

**Crowborough Community Association**

**Contents of the Financial Statements  
for the Year Ended 31 December 2021**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Statement of Financial Position</b>	8 to 9
<b>Notes to the Financial Statements</b>	10 to 16
<b>Detailed Statement of Financial Activities</b>	17 to 18

**Crowborough Community Association**

**Reference and Administrative Details  
for the Year Ended 31 December 2021**

<b>TRUSTEES</b>	Mrs C F Wilson Chairman Mr R Wakefield Secretary Mrs J Somers Treasurer 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
<b>COMPANY SECRETARY</b>	Mr R Wakefield
<b>REGISTERED OFFICE</b>	Crowborough Community Centre Pine Grove Crowborough East Sussex TN6 1FE
<b>REGISTERED COMPANY NUMBER</b>	07130145 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1134266
<b>INDEPENDENT EXAMINER</b>	Always Accounting Limited 54a High Street Heathfield East Sussex TN21 8JB
<b>BANKERS</b>	Lloyds Bank The Broadway Crowborough East Sussex

**Report of the Trustees  
for the Year Ended 31 December 2021**

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 2021. 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 2021**

**OBJECTIVES AND ACTIVITIES**

**Activities**

The Covid Pandemic dominated the running of Crowborough Community Centre throughout 2021. Having had some relaxation of restrictions in the last quarter of 2020, a new national lockdown was announced in December 2020 which meant that the Centre did not re-open at the beginning of 2021 after our usual Christmas break.

As before, the staff were placed on the government's flexible furlough scheme except for Brian Stockton the joint centre manager, who remained working his full hours paid by CCA. As before, he saw to the maintenance of the building, responded to client enquiries and undertook administration.

When the Government announced its road map out of lockdown, a detailed risk assessment was undertaken (following the guidance of our umbrella organisations AirS and ACRE) of how and when the Community Centre could begin to re-open. Step 2, (April 12th) which allowed some activities to start, only applied to a very limited range of activities in the Centre. During April, all our previous regular users were contacted to establish if they wanted to return and when. We had to balance looking after our previous users against demand from new ones at popular times. The responses helped us to plan for the rest of the year. It was not until Step 4 in June that a meaningful range of activities could re-start and not until September that people were beginning to feel comfortable about gathering indoors.

The cautious re-opening as restrictions slowly eased required careful management to ensure that Covid restrictions were adhered to as they changed.

The board was pleased to help the community by giving space in the Centre to the NHS for children's vaccination clinics.

It became apparent quite early in the year that the modest degree of optimism about 2021 income felt at the end of 2020 was not justified and that it would not be possible to reach 2019 income levels in 2021. However, this deficit was offset to some extent by further government grants, an extension of the NNDR holiday and continuance of the flexible furlough scheme until September 2021, all of which were extremely helpful.

Given that many of our user groups were struggling to attract the numbers they had in 2019, it was decided that our hiring rates should not be increased in 2021 in order to help the groups to re-establish themselves.

It came as a surprise that Brian Stockton gave notice to leave the Centre as joint manager with a leaving date of the end of July. He had done a magnificent job of leading the operational side of the centre all through the unknowns of the pandemic. Hard as it was for the Board to contemplate his departure, it presented an opportunity to consider how best to staff the centre as it recovered from the pandemic. The board considered a range of options and concluded that to have one full-time manager was the best option. The post was duly advertised and a new centre manager, Kirsty Cairney was appointed in September with a 6 month probationary period.

The new manager quickly rationalised many of our processes and staffing arrangements to ensure maximum flexibility and minimum cost.

As in the 2020 lockdown, the Board took the opportunity offered by the temporary closure of the Centre to look at matters which needed a longer view. Among these was the desire to have the building and surroundings looking as smart as possible when we re-opened. We were able to totally re-surface and re-mark our car park and extend it slightly. We negotiated a very favourable price from the company which had surfaced the roads in the housing development adjacent to the Centre. The car park had been in a very bad state of repair and gave a poor impression.

The opportunity was also taken for an in-depth review of the café. All costs, including management time, were rigorously analysed and a report presented to the Board. It was clear that the café had always been a drain on resources, especially if the opportunity cost of management time was also included. The Board therefore decided not to re-open the café in 2021 and not to review the situation until 2022 and then only if business in the Centre had picked up and was stable and/or growing.

The Board reviewed processes which had been overtaken by the pandemic. A business plan was developed for 2022 and the marketing plan refreshed so that both would be fit for purpose as we re-build our business. The company secretary instigated a review of policies. We upgraded both our accounting and booking systems and these are now fully compatible.

The Board has been aware for some time that the public does not appreciate that Crowborough Community Association is a charity and therefore that Crowborough Community Centre is run by a charity and not local government. Future marketing needs to focus on increasing the visibility of the Centre and make it clear that the Centre is not run by a local authority. The Board is also aware that there may be opportunities to supplement the ways in which the Association carries out its charitable objectives.

**Report of the Trustees  
for the Year Ended 31 December 2021**

**OBJECTIVES AND ACTIVITIES**

One opportunity to do this arose when the CCA was approached to host a community fridge. The proposal, by another group, was to bring in a large fridge to be placed in the café area. The group would collect surplus food from supermarkets, bring it to the fridge so that anyone could collect food if they could use it. The CCA would have been very pleased to be involved in this community outreach project but the operational requirements meant that it would be incompatible with the operation of the CCC's core business so the project could not proceed.

Having weathered another very strange year, I am pleased to report that optimism is returning and that the 2021 financial outturn is better than it might have been.

**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 2021 was £126,071 (2020: £164,140). This included the café income of £492 (2020: £11,027) and interest income of £25 (2020: £171). Job retention scheme, Covid-19 support and other grants amounted to £54,897 (2020: £82,244).

Expenditure was £214,142 (2020: £243,738)

The centre showed a net deficit for the year of £88,071 (2020: £79,598) after depreciation of £86,686 (2020: £94,078).

**Reserves policy**

A review of the CCA reserves policy was carried out in 2021. 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 £185,834 as at the 31 December 2021 (2020: £210,560).

**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 19 January 2010. The company was entered in the Register of Charities on 11 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

**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 2021. 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 2021**

**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!**

As always, I would like to thank all the Board members for the staggering amount of time and professionalism they contribute to the CCA and running the CCC in particular. I would also like to thank the staff for their forbearance in another difficult year and for holding together so well as a team. The commitment from staff has been very noticeable and much appreciated. And thank you so much, all the CCC users, for your loyalty

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 .....18 July 2022..... and signed on its behalf by:

.....  
Mrs C F Wilson - Trustee

Signed on Original	
	
Dated on Original :	18 July 2022

**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 2021.

**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: .....on original.....



**Crowborough Community Association**

**Statement of Financial Activities  
for the Year Ended 31 December 2021**

	Notes	Unrestricted fund £	Designated funds £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	479	-	-	479	7
<b>Charitable activities</b>	4					
Community hall lettings		64,473	-	-	64,473	64,994
Cafe		492	-	-	492	11,027
Covid-19 and other grants		54,897	-	-	54,897	82,244
Investment income	3	25	-	-	25	171
Other income		5,705	-	-	5,705	5,697
<b>Total</b>		<u>126,071</u>	<u>-</u>	<u>-</u>	<u>126,071</u>	<u>164,140</u>
<b>EXPENDITURE ON</b>						
<b>Charitable activities</b>	5					
Community hall lettings		120,710	-	3,322	124,032	143,504
Cafe		817	-	-	817	33,596
Community centre building		26,888	-	60,023	86,911	63,679
Other		2,382	-	-	2,382	2,959
<b>Total</b>		<u>150,797</u>	<u>-</u>	<u>63,345</u>	<u>214,142</u>	<u>243,738</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(24,726)</u>	<u>-</u>	<u>(63,345)</u>	<u>(88,071)</u>	<u>(79,598)</u>
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		121,960	88,600	2,499,482	2,710,042	2,789,640
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>97,234</u>	<u>88,600</u>	<u>2,436,137</u>	<u>2,621,971</u>	<u>2,710,042</u>

The notes form part of these financial statements

**Statement of Financial Position**  
**31 December 2021**

	Notes	Unrestricted fund £	Designated funds £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	10	65,067	-	2,429,721	2,494,788	2,581,186
<b>CURRENT ASSETS</b>						
Debtors: amounts falling due within one year	11	10,188	-	-	10,188	9,997
Cash at bank		28,305	88,600	6,416	123,321	124,326
		<u>38,493</u>	<u>88,600</u>	<u>6,416</u>	<u>133,509</u>	<u>134,323</u>
<b>CREDITORS</b>						
Amounts falling due within one year	12	(6,326)	-	-	(6,326)	(5,467)
<b>NET CURRENT ASSETS</b>		<u>32,167</u>	<u>88,600</u>	<u>6,416</u>	<u>127,183</u>	<u>128,856</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>97,234</u>	<u>88,600</u>	<u>2,436,137</u>	<u>2,621,971</u>	<u>2,710,042</u>
<b>NET ASSETS</b>		<u>97,234</u>	<u>88,600</u>	<u>2,436,137</u>	<u>2,621,971</u>	<u>2,710,042</u>
<b>FUNDS</b>	14					
Unrestricted funds:						
Other charitable funds					97,234	121,960
Designated funds					88,600	88,600
					<u>185,834</u>	<u>210,560</u>
Restricted funds:						
Restricted income funds					2,436,137	2,499,482
<b>TOTAL FUNDS</b>					<u>2,621,971</u>	<u>2,710,042</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 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 2021**

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

## **Crowborough Community Association**

### **Notes to the Financial Statements for the Year Ended 31 December 2021**

#### **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 2021**

**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**

	31.12.21	31.12.20
	£	£
Donations	479	7
	<u>479</u>	<u>7</u>

**3. INVESTMENT INCOME**

	31.12.21	31.12.20
	£	£
Deposit account interest	25	171
	<u>25</u>	<u>171</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	31.12.21	31.12.20
	£	£
Community hall lettings	64,473	64,994
Cafe income	492	11,027
Grants	54,897	82,244
	<u>119,862</u>	<u>158,265</u>

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

	31.12.21	31.12.20
	£	£
Crowborough Town Council energy grant	-	2,000
Crowborough Town Council Covid-19 Grant	-	25,500
Coronavirus Job Retention Scheme	25,655	52,518
Other Council Grants	29,242	2,226
	<u>54,897</u>	<u>82,244</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Community hall lettings	123,557	475	124,032
Cafe	817	-	817
Community centre building	86,911	-	86,911
	<u>211,285</u>	<u>475</u>	<u>211,760</u>

**Crowborough Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**6. NET INCOME/(EXPENDITURE)**

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

	31.12.21	31.12.20
	£	£
Depreciation - owned assets	86,686	94,078
	<u>86,686</u>	<u>94,078</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

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 (2020 - none).

**8. STAFF COSTS**

	31.12.21	31.12.20
	£	£
Wages and salaries	73,894	105,707
Social security costs	-	1,086
Other pension costs	2,006	1,605
	<u>75,900</u>	<u>108,398</u>

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

	31.12.21	31.12.20
Centre Management Staff	2	2
Centre Staff	6	13
	<u>8</u>	<u>15</u>

There were no employees whose annual remuneration was £60,000 or more (2020: none).

They key management personnel of the charity comprise the Trustees and the Centre Manager.

The total employee benefits of the key management personnel of the Charity were £27,673 (2019: £32,975 which were paid to the joint Centre Managers).

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Designated funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	7	-	-	7
<b>Charitable activities</b>				
Community hall lettings	64,994	-	-	64,994
Cafe	11,027	-	-	11,027
Covid-19 and other grants	79,744	-	2,500	82,244
Investment income	171	-	-	171
Other income	5,697	-	-	5,697
<b>Total</b>	<u>161,640</u>	<u>-</u>	<u>2,500</u>	<u>164,140</u>

**Crowborough Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Designated funds £	Restricted fund £	Total funds £
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Community hall lettings	142,925	-	579	143,504
Cafe	33,596	-	-	33,596
Community centre building	-	-	63,679	63,679
Other	2,959	-	-	2,959
<b>Total</b>	179,480	-	64,258	243,738
<b>NET INCOME/(EXPENDITURE)</b>	(17,840)	-	(61,758)	(79,598)

**RECONCILIATION OF FUNDS**

<b>Total funds brought forward</b>	139,800	88,600	2,561,240	2,789,640
<b>TOTAL FUNDS CARRIED FORWARD</b>	121,960	88,600	2,499,482	2,710,042

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2021	3,001,134	287,371	576	3,289,081
Additions	-	169	119	288
At 31 December 2021	3,001,134	287,540	695	3,289,369
<b>DEPRECIATION</b>				
At 1 January 2021	520,197	187,314	384	707,895
Charge for year	60,023	26,431	232	86,686
At 31 December 2021	580,220	213,745	616	794,581
<b>NET BOOK VALUE</b>				
At 31 December 2021	2,420,914	73,795	79	2,494,788
At 31 December 2020	2,480,937	100,057	192	2,581,186

**Crowborough Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Trade debtors	6,294	9,586
Prepayments	3,894	411
	<u>10,188</u>	<u>9,997</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Trade creditors	691	778
Social security and other taxes	784	-
Pension creditor	674	-
Credit card creditor	353	602
Accruals and deferred income	-	778
Accrued expenses	3,824	3,309
	<u>6,326</u>	<u>5,467</u>

**13. LEASING AGREEMENTS**

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

	31.12.21	31.12.20
	£	£
Within one year	-	45

**14. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
Other charitable funds	121,960	(24,726)	97,234
Designated funds	88,600	-	88,600
	<u>210,560</u>	<u>(24,726)</u>	<u>185,834</u>
<b>Restricted funds</b>			
Restricted income funds	2,499,482	(63,345)	2,436,137
	<u>2,710,042</u>	<u>(88,071)</u>	<u>2,621,971</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Other charitable funds	126,071	(150,797)	(24,726)
<b>Restricted funds</b>			
Restricted income funds	-	(63,345)	(63,345)
	<u>126,071</u>	<u>(214,142)</u>	<u>(88,071)</u>



**Crowborough Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

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

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

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

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
Other charitable funds	139,800	(42,566)	97,234
Designated funds	88,600	-	88,600
	<u>228,400</u>	<u>(42,566)</u>	<u>185,834</u>
<b>Restricted funds</b>			
Restricted income funds	2,561,240	(125,103)	2,436,137
	<u>2,789,640</u>	<u>(167,669)</u>	<u>2,621,971</u>

**Crowborough Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**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 £
<b>Unrestricted funds</b>			
Other charitable funds	287,711	(330,277)	(42,566)
<b>Restricted funds</b>			
Restricted income funds	2,500	(127,603)	(125,103)
<b>TOTAL FUNDS</b>	<u>290,211</u>	<u>(457,880)</u>	<u>(167,669)</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**16. RESTRICTED FUNDS**

The restricted funds relate to council funding used to build the new community centre in Crowborough which was completed in May 2012. This is being reduced by depreciation of the fixed assets purchased. 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.

**17. DESIGNATED FUNDS**

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