REGISTERED CHARITY NUMBER: 1134266

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2025

for

Crowborough Community Association
(A Charitable Incorporated Organisation)

Crowborough Community Association
(A Charitable Incorporated Organisation)

Contents of the Financial Statements
for the Year Ended 31 December 2025

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Statement of Financial Position	8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15 to 16

Crowborough Community Association
(A Charitable Incorporated Organisation)

Reference and Administrative Details
for the Year Ended 31 December 2025

TRUSTEES	Mrs C F Wilson Chairman Mr R Wakefield Secretary Mrs J Somers Treasurer Mr T C Wilson Mr P R Ellefsen Mrs A J Suter (resigned 26.3.26) Mrs C J H Clark (resigned 12.5.26) Dr M Slebbert (appointed 22.9.25) (resigned 20.1.26) Mr M Everitt (appointed 18.5.26) Mr D Shortland (appointed 22.9.25) Mrs L Clark (appointed 9.7.26)
PRINCIPAL ADDRESS	Crowborough Community Centre Pine Grove Crowborough East Sussex TN6 1FE
REGISTERED CHARITY NUMBER	1134266
INDEPENDENT EXAMINER	Always Accounting Limited Office 1 Monkhurst House Sandy Cross Lane Heathfield East Sussex TN21 8QR
BANKERS	Lloyds Bank 25 Gresham Street London EC2V 7HN

Report of the Trustees for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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 charity are fully set out in its constitution.

To paraphrase the Objectives of the charity, 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.

OBJECTIVES AND ACTIVITIES

Activities

During 2025, the CCA continued to fulfil its charitable objectives by running Crowborough Community Centre ("the Centre") for the community and making it as affordable and accessible as possible to everyone in the community. In January 2025, the board revised the vision and mission statements to those shown below;

Vision: To become the recognised champion of social and cultural interests and aspirations in the local community.

Mission: To continue to run Crowborough Community Centre as an attractive vibrant venue at the heart of the community and to consider other opportunities to help the local community.

A matter which the trustees focussed on in the first half of the year was trustee recruitment. The Board members were aware of the length of time many have served and with a view to ensuring a good mix of skills and bringing in new ideas, a process of recruitment was begun. New trustee recruitment policy and procedures were agreed and a small working party established. Having found it difficult to recruit from existing known sources, on-line recruiting platforms were used. These resulted in the recruitment of 2 new trustees with appropriate skills and experience; David Shortland (communications & marketing) and Dr Marc Slabbert (business). Dr Marc Slabbert resigned in January 2026.

Our routine work on policy reviews continued, resulting in a new mission statement, new reserves policy and a new privacy notice.

An unexpected turn of events required the writing of a new policy with regard to large public meetings. Following 3 such meetings related to a contentious local issue, it became clear that these meetings were not compatible with the character of a local community centre where people wish to come and go and meet their friends without feeling intimidated. The policy clearly sets out the requirements which have to be met for such a booking to be accepted and what triggers the policy to be invoked.

Continuing our work on adhering to the Charity Governance Code as far as possible, it was decided that board meetings should be attended as a matter of course only by trustees. There would be provision for other contributors to be invited to attend from time to time for specific matters. This would include the Centre manager who would be expected to present reports at each meeting.

An associate of the board had been looking into how the CCA might expand the ways in which it fulfils its charitable objectives beyond running the Centre. Having done extensive research into needs in the Crowborough community, he presented a proposal for a bookable community transport scheme. The Crowborough Forum, a loose association of charities and community groups in Crowborough, had endorsed this as the most pressing, unmet, need in Crowborough. The proposal was based on an existing scheme in Kent and it was agreed to meet the Kent charity which runs it. Discussions are ongoing.

During the year we received an unsolicited approach from a local person to re-open the café in the Centre. The trustees have always felt that the café used to give a focal point to the Centre and would like to see it re-open as long as it was viable and had no adverse financial implications for the Centre's finances. Dr Slabbert offered to pursue the project, looking at other possible means of providing a café as well as the unsolicited one. A café re-opening sub-group was established and terms of reference agreed. I am pleased to report that the café re-opened in August 2026. A licence has been granted to The Lodge Café Group whose proprietor is David Martin. The group has other local outlets and experience in running cafés in community venues.

During the year, we benchmarked our prices against comparable venues in the area. Our charges are higher than "traditional" village halls but cheaper than other, more sophisticated venue. The service offered by the Centre is more comprehensive than other venues and most users appreciate this value for money. The benchmarking exercise was used to inform the preparation of the budget for 2026.

The year was successful in terms of income, with the dance studio becoming more popular and Santander Bank using one room all day once a week. There was a healthy volume of new bookings and existing users increasing their bookings. The weekend party package continued to be a useful contributor to income and helped achieve the objective of selling difficult to let times.

In setting the 2026 budget, the board was reminded that all staff have to be paid the living wage by April 2026, notably for us, zero-hours staff. The board agreed to bring in this increase in January and to award a comparable pay increase to all other staff.

There were considerable facilities and equipment costs during the year but which we could meet thanks to our long-term tight and robust financial management. These included renewing the sound system in the dance studio; renewing the curtain at the foot of the stairs which protects against smoke and replacing some of the ceiling lights in the main hall.

OBJECTIVES AND ACTIVITIES

Whilst the year was almost free of significant complaints, one area which continued to attract complaints was not having enough car parking. The greatest concern was by drivers needing disabled parking close to the building. Up to then, the staff had been putting out cones to reserve those spaces by individual arrangement, including people needing to drop off supplies. It was decided to re-mark the car park so that all the bays immediately in front of the building would be for cars displaying a blue badge. The spaces parallel with Pine Grove would be for drop-off only and the remaining spaces would be available to all on a first come, first served basis. The staff would stop the extremely time consuming and stressful commitment to put out reservation cones. All users were contacted to let them know of the change and to direct them to the free public car park immediately opposite.

The staff cohort has been extremely stable during the year with only a small turnover of zero hours staff. This shows what an excellent team our invaluable centre manager, Kirsty Harman, leads. The breadth of her skills and the confidence with which she uses them makes the work of the trustees so much easier than it might otherwise be. I would like to thank her and all the staff for their loyalty and dedication which certainly does not go unnoticed and contributes so much to the success of the Centre.

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 2025 was £197,399 (2024: £185,818). This included the café income of £1,012 (2024: £886) and interest income of £5,409 (2024: £6,461).

Expenditure was £261,995 (2024: £241,440)

The centre showed a net deficit for the year of £64,596 (2024: £55,622) after depreciation of £70,948 (2024: £72,969).

Accountancy costs in the year comprise of £2,900 for the preparation of the charity accounts and £420 for the independent examination (2024: £2,309 and £400).

Reserves policy

A review of the CCA reserves policy was carried out in 2025. Further information is contained in the Report of the Trustees. The Trustees agreed that they should aim to hold free reserves equal to at least £83,000.

The charity held free reserves of £182,770 as at the 31 December 2025 (2024: £186,475).

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 charity is governed by its constitution.

Charity constitution

The charity was 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. In 2022 the charity following approval by members at its AGM, became a Charitable Incorporated Organisation.

The trustees include;

Chantal Wilson - Chairman
Russell Wakefield - Secretary
Janet Somers - Treasurer
Peter Ellefsen - Project Trustee
Clive Wilson - Facilities Trustee
David Shortland - Communications Trustee
Martin Everitt - Trustee nominated by Crowborough Town Council
Laura Clark - Human Resources Trustee

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

In 2025 the Recruitment of Trustees policy was reviewed. Further information is contained in the Report of the Trustees. Trustees are recruited based on 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 though recently online volunteering platforms have been used. No new skill requirements were identified in 2025. 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.

Decision making

All transactions undertaken by the charity 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 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.

Approved by order of the board of trustees on 30th August 2026 and signed on its behalf by:

Chantal Wilson

Mrs C F Wilson - Trustee

Independent Examiner's Report to the Trustees of
Crowborough Community Association
(A Charitable Incorporated Organisation)

Independent examiner's report to the trustees of Crowborough Community Association (A Charitable Incorporated Organisation)

I report to the charity trustees on my examination of the accounts of Crowborough Community Association (A Charitable Incorporated Organisation) (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Katie Parsons FMAAT AATQB
The Association of Accounting Technicians

Always Accounting Limited
Office 1 Monkhurst House
Sandy Cross Lane
Heathfield
East Sussex
TN21 8QR

Date: 30/8/2026

Crowborough Community Association
(A Charitable Incorporated Organisation)

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Designated funds £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	200	-	-	200	185
Charitable activities	4					
Community hall lettings		182,210	-	-	182,210	165,624
Cafe		1,012	-	-	1,012	886
Events		-	-	-	-	6,176
Investment income	3	5,409	-	-	5,409	6,461
Other income		8,568	-	-	8,568	6,486
Total		197,399	-	-	197,399	185,818
EXPENDITURE ON						
Charitable activities	5					
Community hall lettings		196,450	-	868	197,318	176,490
Cafe		562	-	-	562	381
Community centre building		-	-	60,023	60,023	61,180
Other		4,092	-	-	4,092	3,389
Total		201,104	-	60,891	261,995	241,440
NET INCOME/(EXPENDITURE)		(3,705)	-	(60,891)	(64,596)	(55,622)
RECONCILIATION OF FUNDS						
Total funds brought forward		97,875	88,600	2,250,732	2,437,207	2,492,829
TOTAL FUNDS CARRIED FORWARD		94,170	88,600	2,189,841	2,372,611	2,437,207

The notes form part of these financial statements

Crowborough Community Association
(A Charitable Incorporated Organisation)

Statement of Financial Position
31 December 2025

	Notes	Unrestricted fund £	Designated funds £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS						
Tangible assets	9	24,859	-	2,183,426	2,208,285	2,276,897
CURRENT ASSETS						
Debtors: amounts falling due within one year	10	22,059	-	-	22,059	18,481
Cash at bank		77,837	88,600	6,415	172,852	168,875
		99,896	88,600	6,415	194,911	187,356
CREDITORS						
Amounts falling due within one year	11	(30,585)	-	-	(30,585)	(27,046)
NET CURRENT ASSETS		69,311	88,600	6,415	164,326	160,310
TOTAL ASSETS LESS CURRENT LIABILITIES		94,170	88,600	2,189,841	2,372,611	2,437,207
NET ASSETS		94,170	88,600	2,189,841	2,372,611	2,437,207
FUNDS	12					
Unrestricted funds:						
Other charitable funds					94,170	97,875
Designated funds					88,600	88,600
					182,770	186,475
Restricted funds:						
Restricted income funds					2,189,841	2,250,732
TOTAL FUNDS					2,372,611	2,437,207

The financial statements were approved by the Board of Trustees and authorised for issue on 30th August 2026 and were signed on its behalf by:

Mrs C F Wilson - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, 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 Charities Act 2011. 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.

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

Taxation
The charity is exempt from tax on its charitable activities.

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 15.

Pension costs and other post-retirement benefits
The charity contributes to the People's Pension. Contributions payable to the charity'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.

continued...

1. ACCOUNTING POLICIES - continued

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.

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

	31.12.25	31.12.24
	£	£
Donations	200	185

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	5,409	6,461

4. INCOME FROM CHARITABLE ACTIVITIES

	Community hall lettings	Cafe	31.12.25 Total activities	31.12.24 Total activities
	£	£	£	£
Community hall lettings	182,210	-	182,210	171,800
Cafe income	-	1,012	1,012	886
	182,210	1,012	183,222	172,686

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs
	£
Community hall lettings	197,318
Cafe	562
Community centre building	60,023
	257,903

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

During the year the charity was controlled by the Trustees.

continued...

6. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

None of the trustees (or any persons connected with them) received any expenditure reimbursements during the year (2023 - none).

7. STAFF COSTS

	31.12.25	31.12.24
	£	£
Wages and salaries	117,166	109,191
Social security costs	1,525	-
Other pension costs	1,465	1,699
	120,156	110,890

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

	31.12.25	31.12.24
Centre Management Staff	1	1
Centre Staff	11	9
	12	10

There were no employees whose annual remuneration was £60,000 or more (2024: 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 £39,620 (2024: £37,450)

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Designated funds	Restricted fund	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	185	-	-	185
Charitable activities				
Community hall lettings	165,624	-	-	165,624
Cafe	886	-	-	886
Events	6,176	-	-	6,176
Investment income	6,461	-	-	6,461
Other income	6,486	-	-	6,486
Total	185,818	-	-	185,818
EXPENDITURE ON				
Charitable activities				
Community hall lettings	176,490	-	-	176,490
Cafe	381	-	-	381
Community centre building	-	-	61,180	61,180
Other	3,389	-	-	3,389
Total	180,260	-	61,180	241,440
NET INCOME/(EXPENDITURE)	5,558	-	(61,180)	(55,622)

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Designated funds £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS				
Total funds brought forward	92,317	88,600	2,311,912	2,492,829
TOTAL FUNDS CARRIED FORWARD	97,875	88,600	2,250,732	2,437,207

9. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2025	3,001,134	300,518	1,283	3,302,935
Additions	-	2,336	-	2,336
At 31 December 2025	3,001,134	302,854	1,283	3,305,271
DEPRECIATION				
At 1 January 2025	760,288	264,467	1,283	1,026,038
Charge for year	60,023	10,925	-	70,948
At 31 December 2025	820,311	275,392	1,283	1,096,986
NET BOOK VALUE				
At 31 December 2025	2,180,823	27,462	-	2,208,285
At 31 December 2024	2,240,846	36,051	-	2,276,897

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade debtors	16,730	12,617
Prepayments	5,329	5,864
	22,059	18,481

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade creditors	106	443
Taxation and social security	569	521
Other creditors	29,910	26,082
	30,585	27,046

continued...

12. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
Other charitable funds	97,875	(3,705)	94,170
Designated funds	88,600	-	88,600
	186,475	(3,705)	182,770
Restricted funds			
Restricted income funds	2,250,732	(60,891)	2,189,841
TOTAL FUNDS	2,437,207	(64,596)	2,372,611

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Other charitable funds	197,399	(201,104)	(3,705)
Restricted funds			
Restricted income funds	-	(60,891)	(60,891)
TOTAL FUNDS	197,399	(261,995)	(64,596)

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds	180,917	5,558	186,475
Restricted fund			
Restricted income funds	2,311,912	(61,180)	2,250,732
TOTAL FUNDS	2,492,829	(55,622)	2,437,207

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	185,818	(180,260)	5,558
Restricted fund			
Restricted income funds	-	(61,180)	(61,180)
TOTAL FUNDS	185,818	(241,440)	(55,622)

continued...

12. MOVEMENT IN FUNDS - continued

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

	At 1.1.24	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds	180,917	1,853	182,770
Restricted fund			
Restricted income funds	2,311,912	(122,071)	2,189,841
TOTAL FUNDS	2,492,829	(120,218)	2,372,611

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	383,217	(381,364)	1,853
Restricted fund			
Restricted income funds	-	(122,071)	(122,071)
TOTAL FUNDS	383,217	(503,435)	(120,218)

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

14. 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.

15. 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.