

Charity registration number 1094699 (England and Wales)

Company registration number 04488714

CRAWLEY COMMUNITY ACTION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CRAWLEY COMMUNITY ACTION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Susan Bloom (Chair) (Appointed 02/10/2013) Ashwin Soni (Finance Director) (Appointed 10/10/2019) Jeremy Yeats-Edwards (Vice-Chair) (Appointed 05/10/2009) Paul Castle (Company Secretary) (Appointed 03/10/2011) Dr Iyadh Daoud (Appointed 19/09/2003) Vivienne Gray (Appointed 02/10/2013) David Murphy (Appointed 17/07/2002) Catherine Mary Pedlow (Appointed 09/11/2023) Peter Stewart (Appointed 28/04/2024)
Chief Executive	Toby Shaw (Appointed 01/04/2022)
Secretary	Paul Castle
Charity number	1094699
Company number	04488714
Registered office	The Orchard 1-2 Gleneagles Court Brighton Road Crawley West Sussex RH10 6AD
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited Ground Floor 1-7 Station Road Crawley West Sussex RH10 1HT
Bankers	Royal Bank of Scotland Drummond House (F) Branch Customer Service Centre 1 Redheughs Avenue Edinburgh EH12 9JN

CRAWLEY COMMUNITY ACTION

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CRAWLEY COMMUNITY ACTION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

Trustees Report and Accounts

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company'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 2019).

After obtaining the approval of the Charity Commission, the business, assets and funds of the charity, Crawley Council for Voluntary Service registered with the Charity Commission (number 227757), were transferred to a company limited by guarantee with the same name (now Crawley Community Action Ltd). The charitable company was incorporated on 17 July 2002 with registered number 4488714, and was registered on 21 November 2002 with Charity Commission number 1094699.

Objectives and activities

At the Special General Meeting held on 9 March 2015, the members adopted a new governing document in the form of a new Memorandum and Articles of Association. The new Memorandum and Articles of Association is based on a National Association for Voluntary and Community Action (NAVCA) model document, approved by the Charity Commission. Under the new Memorandum and Articles of Association, the objects of the charity Crawley Community Action are:

- to promote any charitable purposes for the benefit of the public, principally but not exclusively in the local government area of Crawley and its environs (hereinafter called "the area of benefit") and, in particular, build the capacity of the third sector organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.
- to promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.

The new governing document re-defined membership to include all charities, voluntary organisations and social enterprises accessing any support or service provided by Crawley Community Action, enabling them to have a say in the management and running of the organisation as a member. From April 2015 membership does not require payment of a subscription, and annual membership is by application form.

Public Benefit statement

The requirements for reporting public benefit in an annual report are that the report will contain:

- i) a report of those activities undertaken by a charity to further its charitable activities for the public benefit, and
- ii) a statement by the charity trustees that they have due regard to public benefit guidance published by the Charity Commission.

The guidance sets out two key principles which need to be met in order to show that an organisation's aims are for the public benefit;

- i) there must be an identifiable benefit or benefits, i.e. the "benefit" principle, and
- ii) the benefit must be to the public or a section of the public, the "public" principle.

CRAWLEY COMMUNITY ACTION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Activities

The trustees refer to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the aims and objectives of, and in planning, activities. The trustees endorse these key principles of public benefit, and reflect them into the aims and objectives of the activities they have set. Crawley Community Action typically delivers on these objectives through delivering on the National Association for Voluntary and Community Action (NAVCA) standards.

The nature of the activities carried out by Crawley Community Action are detailed in the narrative of Achievements and Performance in the year in the Trustees' Report, and in other literature and newspaper articles, and on Facebook, Twitter and the website. By means of these narratives and publicity, the trustees show that the activities undertaken by Crawley Community Action to further its charitable activities are, and are duly reported as being, for the public benefit.

Achievements and performance

Over the past year Crawley Community Action (CCA) has continued to work hard to support both new and established community groups, charities, and social enterprises in Crawley. This support has taken place against the backdrop of the ongoing cost-of-living crisis and increasing pressures on the voluntary sector. Demand for Voluntary & Community Sector Organisation (VCSO) services remains high, while funding challenges persist. Our focus throughout has been to build the capacity and resilience of the sector to meet local needs effectively.

We supported over 100 community groups and initiatives through tailored advice, guidance, mentoring, and training. This included governance and operational support, alongside fundraising advice via 1:1 surgeries and events. We ran a number of funding events and helped groups secure nearly £70,000 of external funding to deliver vital community projects.

We deepened our role as a connector and convener in Crawley, working with our partners as part of the newly formed Crawley Integrated Community Team (ICT) leadership team, part of NHS Sussex care transformation programme. We chaired the Local Community Network (LCN), working with Crawley Borough Council and other partners to improve the experiences of residents living in Temporary Accommodation (TA). This work included hosting drop-in sessions for residents and working with the Council to create a guide for everyone living in TA.

We continued to manage The Orchard, Crawley's voluntary sector hub, which is home to 11 local voluntary & community organisations. Despite inflationary pressures and soaring utility costs, we kept the building fully operational and at capacity, ensuring community groups had access to affordable, good quality office and meeting space. We secured a significant government grant which enabled us to replace the windows, upgrade the heating system and install solar panels. These improvements were welcomed by people who use the Orchard and Crawley Borough Council.

We have continued to work closely with our partner Local Infrastructure Organisations as part of the West Sussex Links collaboration. With the support of West Sussex County Council we have been able to work in our respective districts as well as providing the opportunity for joined-up collaboration across the county.

Our volunteering programme – Crawley Volunteers – has continued to go from strength to strength, delivering improvement in the local volunteering landscape. During the year we support 52 organisations to promote 103 volunteer opportunities. We had 422 potential volunteers register and we had a further 70 register via other routes including referrals and placed 62 with local charities and community groups. We also provided 1:1 support to 192 individuals to help them overcome barriers to volunteering, the support offered included applications, visits to charities and guidance around roles that would help them develop particular skills.

We also launched the Crawley Volunteer Managers Forum to connect and upskill those working with volunteers, as well as providing a training programme for volunteer's managers. We celebrated volunteering by hosting the Crawley Volunteers Awards for a second successful year.

Demand for Crawley Social Prescribing continued to grow this year. We received 886 referrals from a wide range of sources and supported over 678 people with social, emotional, and practical challenges affecting their health and wellbeing.

Among the diverse issues we addressed were long-term health conditions, loneliness, financial hardship, mental health difficulties, and housing insecurity. Our clients ranged in age from 19 to 101 years old.

CRAWLEY COMMUNITY ACTION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

In line with our funders' focus on reducing health inequalities, we prioritised support for individuals most at risk, including people from the most deprived 20% of the national population, as well as those from ethnic minority communities, LGBTQ+ people, people with learning disabilities, neurodivergent individuals, those with long-term health conditions, and groups experiencing social exclusion.

Of those who completed pre- and post-intervention wellbeing questionnaires, 85% reported an improvement in their wellbeing after working with the service. We also received a large amount of positive feedback from clients who felt the support had made a meaningful difference to their lives.

This year, we introduced several changes to broaden access to the service and reduce reliance on GP referrals. We launched a self-referral form on the CCA website and, by the final quarter of the reporting period, self-referrals made up 25% of all referrals received. We also expanded referral pathways to include local maternity services, staff at Crawley Jobcentre, housing support workers from Southdown Housing, CBC's Access Crawley team, a range of mental health services, Citizens Advice, Crawley Wellbeing, and several smaller community organisations.

Additionally, we formed new partnerships with Refugees Welcome Crawley and a local baby bank to provide practical support to families living in asylum seeker hotels.

The dedication, professionalism, and compassion of our small team has been central to the service's success, enabling us to offer person-centred, holistic support to people across Crawley during a time of growing need.

Looking Forward: The next year and beyond CCA remains focused on strengthening community action, health and wellbeing, and volunteering across Crawley. Our strategic priorities for the coming year include:

- Leading voluntary input as part of the development of Integrated Community Teams and continuing to play an active role in the Local Community Network.
- Exploring new opportunities for managing community assets, aiming to support the creation of sustainable and inclusive community spaces.

Acknowledgements We extend our sincere thanks to all our funders, partners, volunteers, and supporters. Your dedication and belief in our mission make our work possible. We look forward to building on our successes and continuing to support a strong, inclusive and resilient community in Crawley

1. Crawley Borough Council
2. The Longley Trust
3. The Ian Askew Charitable Trust
4. Diversity Resource International
5. The Chalk Cliff Trust
6. Groundwork UK
7. Ernest Kleinwort Charitable Trust
8. University of Sussex
9. NHS Sussex Integrated Care Board
10. Community Works
11. The National Lottery Community Fund
12. West Sussex County Council
13. Sussex Community Foundation

CRAWLEY COMMUNITY ACTION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Addressing Common Referral Themes: Since mental health, loneliness, and financial issues are common reasons for referrals, we will explore working with our partners to provide support programs to address these needs more comprehensively.

Meeting local Needs: Our work means we know about the needs of the local community, including needs that are not met by current services. We will work with others, including local community groups, to ensure that services are available that meet the needs of Crawley residents.

Sustainability Planning: We will ensure the long-term sustainability of our initiatives by developing strategic plans, securing funding sources, and cultivating leadership within the organisation and among community partners.

Financial review

Crawley Community Action embraced the new focus and strategic direction to maintain our core services delivery in the year. This was in line with the planning process developed in response to our client and funders needs.

Unrestricted Income funds in hand at the year-end were £449,713 (2024: £300,716).

Mindful of the obligation for the potential liability for the deficit on the pension scheme, certain sums had been set aside over many years. In the 2018 accounts, a transfer was made to formally set up a Designated Fund out of Unrestricted funds in hand to cover the potential additional amount of £65,000 estimated participating employer's debt on withdrawal liability for the portion of the pension fund deficit attributed to Crawley Community Action over and above that already provided in the accounts. In 2024, this was reduced to £20,000.

Restricted Income funds in hand at the year-end were £142,067 (2024: £146,77). See Note 18 to the accounts for Restricted Income funds tables and the Restricted Income funds operations.

All of the assets of the charity are used to carry out its objectives

Reserves policy

The trustees are dedicated to maintaining a strong financial foundation to support our mission and strategic goals. The charity has in its recent history experienced the sudden loss of funding and the huge challenges that causes. The trustees recognise that proper reserves management reflects good governance and sound financial stewardship, which are critical for the long-term success and sustainability of the charity.

The charity operates in an increasingly competitive funding landscape, with greater uncertainty than ever about future sources of income. Dependence on external funding sources can be risky, reserves help manage periods where grants or donations are lower than expected. This safeguards the organisation including its staff and volunteers and ensures that the charity can continue to meet the needs of its beneficiaries. The reserves policy is to hold adequate funds to ensure that the charity can continue its operations without disruption, even if there are short-term delays in funding or unexpected drops in donations.

The board of trustees will monitor the level of reserves regularly to ensure they remain within the target range and meet our operational needs. The reserves policy will be reviewed annually, or more frequently, if necessary, to respond to significant changes in our financial circumstances or operational environment. If reserves fall outside the target range, the trustees will develop a plan to restore reserves to the desired level. This may involve adjusting expenditure, reallocating funds, or implementing fundraising strategies.

The reserves policy will fund:

- The amount required to write down fixed assets to their realisable disposal value in the event they become redundant upon a forced closedown
- Support to employees in finding alternative employment
- Termination pay to employees under their notice and pay contract conditions
- Terminating service contracts, such as office rent and equipment
- Office closure costs, removals and document retention
- Participating employer's debt on withdrawal from pension scheme
- Contingency sum for outstanding liabilities
- Any reimbursement of funding as required by funders
- Legal and advisory costs on orderly withdrawal from activities
- Accountancy, audit, independent examination and other costs of winding up

CRAWLEY COMMUNITY ACTION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees have reviewed their reserves policy during the year and have decided to add 6 - 9 months of running costs of The Orchard to their policy. Therefore, the reserves policy has increased to between £281,250 - £343,750.

During the reporting period, the charity's reserves exceeded the level set in our policy due to prudent financial management, delayed project spend, and late-year funding. We have also intentionally built reserves in preparation for managing a new community building, which will require significant initial investment.

The trustees view this as a responsible step to support future growth and sustainability. The reserves policy will be reviewed in the coming year to ensure it remains aligned with our operational needs and strategic priorities.

The trustees may at any time create a reserve for any purpose contained in the Business Plan, or as required and approved by the funder, or close out a reserve when no longer required or appropriate. The trustees may create and maintain the reserves aggregated as a pool within general activity income funds, not necessarily wholly specific to general activity such that part may be related and applied in the event ultimately against any Restricted Income fund activity if or as required.

Investment policy

The policy is to place the investment of surplus funds in the bank deposit accounts with The Royal Bank of Scotland plc. The policy, in line with the bank changing the range of deposits accounts available, is to continue solely with the operation of a deposit for the portion of funds not envisioned to be needed to be drawn in the shorter term to be placed on deposit with a withdrawal notice period of ninety-five days.

Major risks

The trustees examine the major strategic, business and operational risks that the charity faces. The trustees confirm that systems are in place and monitored to mitigate those risks. These systems are subjected to regular review, including the updating of insurance cover, staff employment procedures, financial procedures and authorisation processes.

Plans for future periods

We end the year with the charity in a strong position to continue to build on the progress we have made. For over 60 years Crawley Community Action has been making a positive contribution to our community. We are pleased to remain in a strong position to be planning for our future and responding to the needs of our beneficiaries.

In the coming year we are looking forward to:

- Working with the National Lottery Reaching Communities Fund to develop our new volunteering programme 'Crawley Volunteers'.
- Developing new services at the Orchard to ensure that it is sustainable and that it continues to serve the needs of local voluntary and community sector.
- Working with our funders and partners in the NHS to continue to support clients through our successful Crawley Social Prescribing service.
- Providing the best possible support to local voluntary and community organisations with the support of our funders.

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Susan Bloom (Chair) (Appointed 02/10/2013)
Ashwin Soni (Finance Director) (Appointed 10/10/2019)
Jeremy Yeats-Edwards (Vice-Chair) (Appointed 05/10/2009)
Paul Castle (Company Secretary) (Appointed 03/10/2011)
Dr Iyadh Daoud (Appointed 19/09/2003)
Vivienne Gray (Appointed 02/10/2013)
Marilyn Le Feuvre (Resigned 28/04/2024)
David Murphy (Appointed 17/07/2002)
Peter Mansfield-Clark (Resigned 28/04/2024)
Catherine Mary Pedlow (Appointed 09/11/2023)
Peter Stewart (Appointed 28/04/2024)

CRAWLEY COMMUNITY ACTION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

The trustees are members of the charitable company. Under the Memorandum and Articles of Association the liability of the members is limited, undertaking to contribute to the assets of the charitable company in the event of a winding up, an amount not exceeding £1.

Trustees are elected by members of the charitable company at a General Meeting. Not less than three quarters of the board of trustees from time to time shall be, or be elected by, members of the charitable company, i.e. representing an organisation which is a member of the charitable company. The board of trustees may from time to time appoint any person to be a trustee to fill a casual vacancy to hold office until the next Annual General Meeting.

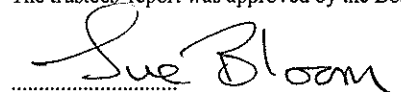
Organisational structure

The trustees examine the major strategic, business and operational risks that the charity faces. The trustees confirm that systems are in place and monitored to mitigate those risks. These systems are subjected to regular review, including the updating of insurance cover, staff employment procedures, financial procedures and authorisation processes. The principal risks relate to keeping up-to-date with legislation and regulations, and to having robust IT systems and communication, adequate funding, good staffing, and other resources to enhance performance on projects to develop and sustain well-funded services.

Induction and training of trustees

New trustees are given an induction pack which contains the Memorandum and Articles of the Association and a copy of the current policies and procedures. This pack is used alongside training given by the experienced members of the board and the Chief Executive.

The trustees' report was approved by the Board of Trustees.



Susan Bloom (Chair) (Appointed 02/10/2013)
Trustee

Date: 5/12/25

CRAWLEY COMMUNITY ACTION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CRAWLEY COMMUNITY ACTION

I report to the trustees on my examination of the financial statements of Crawley Community Action (the charitable company) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
Ground Floor
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated:

CRAWLEY COMMUNITY ACTION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and legacies	3	1,565	-	464,854	466,419	379,686
Charitable activities	4	177,640	-	-	177,640	125,110
Investments	5	14,031	-	-	14,031	10,797
Total income		193,236	-	464,854	658,090	515,593
Expenditure on:						
Charitable activities	6	85,994	-	426,070	512,064	452,525
Total expenditure		85,994	-	426,070	512,064	452,525
Net income		107,242	-	38,784	146,026	63,068
Transfers between funds		43,494	-	(43,494)	-	-
Other recognised gains and losses:						
Actuarial gains/(losses) on defined benefit pension schemes		(1,739)	-	-	(1,739)	1,142
Net movement in funds	8	148,997	-	(4,710)	144,287	64,210
Reconciliation of funds:						
Fund balances at 1 April 2024		300,716	73,000	146,777	520,493	456,283
Fund balances at 31 March 2025		449,713	73,000	142,067	664,780	520,493

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CRAWLEY COMMUNITY ACTION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	28,492	-	351,194	379,686
Charitable activities	4	125,110	-	-	125,110
Investments	5	10,797	-	-	10,797
Total income		<u>164,399</u>	<u>-</u>	<u>351,194</u>	<u>515,593</u>
Expenditure on:					
Charitable activities	6	130,116	-	322,409	452,525
Total expenditure		<u>130,116</u>	<u>-</u>	<u>322,409</u>	<u>452,525</u>
Net income		<u>34,283</u>	<u>-</u>	<u>28,785</u>	<u>63,068</u>
Other recognised gains and losses:					
Actuarial gains on defined benefit pension schemes		1,142	-	-	1,142
Net movement in funds	8	<u>35,425</u>	<u>-</u>	<u>28,785</u>	<u>64,210</u>
Reconciliation of funds:					
Fund balances at 1 April 2023		265,291	73,000	117,992	456,283
Fund balances at 31 March 2024		<u>300,716</u>	<u>73,000</u>	<u>146,777</u>	<u>520,493</u>

CRAWLEY COMMUNITY ACTION

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		43,011		-
Current assets					
Debtors	13	24,254		23,699	
Cash at bank and in hand		616,057		534,186	
		640,311		557,885	
Creditors: amounts falling due within one year	14	(15,802)		(36,391)	
Net current assets			624,509		521,494
Total assets less current liabilities			667,520		521,494
Provisions for liabilities	15		(2,740)		(1,001)
Net assets			664,780		520,493
The funds of the charitable company					
Restricted income funds	18	142,067		146,777	
Unrestricted funds - general		449,713		300,716	
Unrestricted funds - designated	19	73,000		73,000	
		664,780		520,493	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 05/12/2025



Ashwin Soni (Finance Director) (Appointed 10/10/2019)
Trustee



Paul Castle (Company Secretary) (Appointed 03/10/2011)
Trustee

Company registration number 04488714 (England and Wales)

CRAWLEY COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Crawley Community Action is a charitable company limited by guarantee incorporated in England and Wales. The registered office is The Orchard, 1-2 Gleneagles Court, Brighton Road, Crawley, West Sussex, RH10 6AD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company'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 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The purpose and use of the designated fund is described and set out in the notes to the accounts.

Restricted Income funds are those which are to be used in accordance within the specific restrictions imposed by the grant providers, donors, or other income providers for particular purposes. The purpose and use of the Restricted Income funds is described and set out in the notes to the accounts.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from charitable activities includes income from grants and contract income, donations, management fees and other income generated to supplement funding towards providing core services, and includes premises management operation income of rent, service charges and other premises activity related income from the hire of the meeting rooms at The Orchard generated to provide services to tenants.

Investment income comprises interest earned on bank deposits.

1.5 Expenditure

Liabilities and related expenditure are recognised in full in the accounts as soon as the obligation arises. All expenditure is accounted for on an accruals basis and includes attributable Value Added Tax (VAT) which cannot be recovered. Charitable activities are all the resources expended by the charitable company in undertaking its work to meet its charitable objectives.

CRAWLEY COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Fixed assets such as computer and office equipment are capitalised if the purchase cost exceeds £10,000.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	15 years Straight line
------------------------	------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The purchase of minor items of computer and office equipment, and accounting software is not capitalised as tangible fixed assets but written off to the income and expenditure account in the year of purchase on the basis that they retain little value.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 Taxation

The charitable company is a registered charity, and is exempt from corporation tax on its income applied for charitable purposes.

1.11 Provisions

Provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.12 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

CRAWLEY COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

The scheme is a multi-employer scheme where the scheme is currently in deficit, and since the charitable company has agreed to a deficit funding arrangement, the charitable company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. Further details are given in the notes to the accounts.

1.14 Debtors

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

1.15 Creditors

Creditors are recognised where the charitable company 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. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Deferred income

Grant or contract income is deferred where the income is in respect of a future accounting period.

Pension liability

A provision is made for a potential pension funding shortfall in the accounts. The provision is based on an estimated shortfall figure provided by the scheme actuary.

3 Donations

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations	1,398	1,500	2,898	3,492	-	3,492
Grants and contract income receivable for core activities	167	463,354	463,521	25,000	351,194	376,194
	<u>1,565</u>	<u>464,854</u>	<u>466,419</u>	<u>28,492</u>	<u>351,194</u>	<u>379,686</u>

CRAWLEY COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Provision of Crawley Community Action support		
Charitable room hire & Service charge	105,785	76,217
Charitable rental income	61,400	44,849
Other income	10,455	4,044
	<u>177,640</u>	<u>125,110</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>14,031</u>	<u>10,797</u>

CRAWLEY COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Provision of Crawley Community Action support 2025 £	Provision of Crawley Community Action support 2024 £
Direct costs		
Staff costs	355,301	373,151
Depreciation and impairment	483	-
Staff/Volunteer travelling	549	542
Staff training	11,314	201
Fundraising costs	720	3,100
Project fees	4,469	943
Marketing costs	3,000	1,550
	<u>375,836</u>	<u>379,487</u>
Share of support and governance costs (see note 7)		
Support	132,506	69,783
Governance	3,722	3,255
	<u>512,064</u>	<u>452,525</u>
Analysis by fund		
Unrestricted funds - general	85,994	130,116
Restricted funds	426,070	322,409
	<u>512,064</u>	<u>452,525</u>

CRAWLEY COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Service and water charges	1,370	-	1,370	1,204	-	1,204
Insurance	5,892	-	5,892	5,695	-	5,695
Light and heat	15,876	-	15,876	18,407	-	18,407
Maintenance and other premises costs	79,922	-	79,922	15,969	-	15,969
Office equipment	7,323	-	7,323	12,284	-	12,284
Printing, postage and stationery	1,973	-	1,973	1,823	-	1,823
Telephone	3,915	-	3,915	6,456	-	6,456
Subscriptions	1,382	-	1,382	1,618	-	1,618
Consultancy fees and software	3,331	-	3,331	2,034	-	2,034
General expenses	4,440	-	4,440	4,293	-	4,293
Bad debt expense	7,082	-	7,082	-	-	-
Independent examination fees	-	3,410	3,410	-	3,016	3,016
Bank charges	-	312	312	-	239	239
	<u>132,506</u>	<u>3,722</u>	<u>136,228</u>	<u>69,783</u>	<u>3,255</u>	<u>73,038</u>
Analysed between						
Charitable activities	<u>132,506</u>	<u>3,722</u>	<u>136,228</u>	<u>69,783</u>	<u>3,255</u>	<u>73,038</u>

Governance costs includes payments to the Independent Examiner of £3,410 (2024- £3,016) for the independent examination.

8 Net movement in funds

2025
£

2024
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	3,410	3,016
Depreciation of owned tangible fixed assets	483	-
	<u>3,893</u>	<u>3,016</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

Trustees' expenses

There were a total of £181 expenses paid to a trustee for volunteer expenses in the year ended 31 March 2025 (2024 two trustee's: £135).

CRAWLEY COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Core service	3	3
Premises management	2	2
Social prescribing	4	4
Crawley Volunteers	1	1
Thriving Communities	-	2
Shared Prosperity Fund	-	1
Total	10	13

Employment costs	2025 £	2024 £
Wages and salaries	305,468	322,388
Social security costs	28,989	29,562
Other pension costs	20,844	21,201
	355,301	373,151

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The number of employees who are considered key management personnel is 5. Their remuneration was as follows:

	2025 £	2024 £
Aggregate compensation	205,820	165,636

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CRAWLEY COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Leasehold improvements £
Cost	
Additions	43,494
At 31 March 2025	43,494
Depreciation and impairment	
Depreciation charged in the year	483
At 31 March 2025	483
Carrying amount	
At 31 March 2025	43,011

Restricted Fund – Energy Efficiency Grant

During the year, the charity received a restricted grant of £101,845 intended to greatly improve energy efficiency in the community hub. The trustees, in line with the fund's purpose, applied some of the grant towards the purchase and installation of solar panels to reduce future electricity expenditure. This expenditure has been capitalised as a tangible fixed asset under leasehold improvements. The trustees consider this use to be consistent with the fund's restriction, as it contributes to the charity's long-term energy efficiency and sustainability.

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	18,841	22,004
Other debtors	4,522	142
Prepayments and accrued income	891	1,553
	24,254	23,699

14 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	16	4,935	1,021
Trade creditors		1,107	26,425
Other creditors		2,866	2,884
Accruals		6,894	6,061
		15,802	36,391

CRAWLEY COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Provisions for liabilities

	2024	2023
	£	£
Pension provision	2,740	1,001
	<u>2,740</u>	<u>1,001</u>

Movements on provisions:

	Pension provision £
At 1 April 2024	1,001
Utilisation of provision	(1,021)
Unwinding of discount	26
Adjustment for change in discount rate	2,734
At 31 March 2025	<u>2,740</u>

Eligible employees participate in a pension scheme. Crawley Community Action, the employer, contributes an additional amount to the employee's contribution deducted from monthly payroll to a pension scheme administered by The Pensions Trust. The employer's regular contribution is 6% of the employee's gross salary with the employee equally contributing 6% of gross salary. The scheme is a defined contribution scheme. The assets of the scheme are held separately from those of the organisation in an independently administered fund. The cost of providing pensions for the year ended 31 March 2025, including additional employer contributions of £1,021 (2024: £1,225) levied by the pension scheme administrator towards reducing the pension fund deficit, amounted to £20,844 (2024: £21,201) and is included within the charge for salaries.

The charitable company participates in the scheme, a multi-employer scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the charitable company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

CRAWLEY COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

(Continued)

15 Provisions for liabilities

Following a change in legislation in 2005 there is a potential debt to the employer that could be levied by the Trustee of Growth Plan. The Trustee's current policy is that it only applies to employers with pre October 2001 liabilities in the Growth Plan. The debt is due in the event of the employer ceasing to participate in the Growth Plan or the Growth Plan winding up. The amount of the debt depends on many factors and can be volatile over time.

Crawley Community Action Ltd was notified in June 2024 by The Pension Trust of the estimated employer debt on withdrawal from the Growth Plan based on the financial positions of the Growth Plan at 30 September 2024. As of that date the estimated amount of employer debt on withdrawal liability for Crawley Community Action Ltd was calculated as £16,064.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2023. This valuation showed assets of £514.9m, liabilities of £531.0m and a deficit of £16.1m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2025 to 31 March 2028:	£2,100,000 per annum	(payable monthly)
-------------------------------------	----------------------	-------------------

Unless a concession has been agreed with the Trustee the term to 31 March 2028 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025:	£3,312,000 per annum	(payable monthly)
---------------------------------------	----------------------	-------------------

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

CRAWLEY COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

(Continued)

15 Provisions for liabilities

PRESENT VALUES OF PROVISION

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period Ending 31 March 2025 (£s)	Period Ending 31 March 2024 (£s)
Provision at start of period	1,001	2,143
Unwinding of the discount factor (interest expense)	26	82
Deficit contribution paid	(1,021)	(1,225)
Remeasurements - impact of any change in assumptions	17	1
Remeasurements - amendments to the contribution schedule	2,717	-
Provision at end of period	2,740	1,001

INCOME AND EXPENDITURE IMPACT

	Period Ending 31 March 2025 (£s)	Period Ending 31 March 2024 (£s)
Interest expense	26	82
Remeasurements – impact of any change in assumptions	17	1
Remeasurements – amendments to the contribution schedule	2,717	-
Contributions paid in respect of future service*	*	*
Costs recognised in income and expenditure account	*	*

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

ASSUMPTIONS

	31 March 2025 % per annum	31 March 2024 % per annum	31 March 2023 % per annum
Rate of discount	4.84	5.31	5.52

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

DEFICIT CONTRIBUTIONS SCHEDULE

Year ending	31 March 2025 (£s)	31 March 2024 (£s)	31 March 2023 (£s)
Year 1	978	1,021	1,225
Year 2	978	-	1,021
Year 3	978	-	-
Year 4	-	-	-

CRAWLEY COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

(Continued)

15 Provisions for liabilities

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

16 Deferred income

	2025 £	2024 £
Arising from Deferred income	4,935	1,021
	<u>4,935</u>	<u>1,021</u>
	2025 £	2024 £
Deferred income is included within:		
Current liabilities	4,935	1,021
	<u>4,935</u>	<u>1,021</u>
Movements in the year:		
Deferred income at 1 April 2024	1,021	-
Released from previous periods	(1,021)	-
Resources deferred in the year	4,935	1,021
	<u>4,935</u>	<u>1,021</u>
Deferred income at 31 March 2025	4,935	1,021
	<u>4,935</u>	<u>1,021</u>

17 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	20,844	21,201
	<u>20,844</u>	<u>21,201</u>

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

CRAWLEY COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Social Prescribing	32,927	151,976	(184,903)	-	-
Thriving Communities	44,181	-	(44,181)	-	-
Crawley Volunteers	34,901	61,354	(64,923)	-	31,332
Living Healthier Lives	14,352	-	(14,352)	-	-
Crawley Active	4,700	-	(4,700)	-	-
Group Development	3,571	21,516	(12,793)	-	12,294
Shared Prosperity	10,000	-	(10,000)	-	-
Community Research Project	2,145	6,803	(1,289)	-	7,659
Community Gardens	-	10,500	-	-	10,500
WS Links	-	28,100	(28,100)	-	-
Chagossian Support Fund	-	78,340	(158)	-	78,182
Energy Efficiency Grant	-	106,265	(60,671)	(43,494)	2,100
	<u>146,777</u>	<u>464,854</u>	<u>(426,070)</u>	<u>(43,494)</u>	<u>142,067</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Social Prescribing	35,986	177,904	(180,963)	-	32,927
Thriving Communities	30,055	50,000	(35,874)	-	44,181
Crawley Volunteers	20,682	61,354	(47,135)	-	34,901
Living Healthier Lives	26,569	18,856	(31,073)	-	14,352
Crawley Active	4,700	-	-	-	4,700
Group Development	-	27,155	(23,584)	-	3,571
Shared Prosperity	-	10,000	-	-	10,000
Community Research Project	-	3,500	(1,355)	-	2,145
Ukraine Project	-	2,425	(2,425)	-	-
	<u>117,992</u>	<u>351,194</u>	<u>(322,409)</u>	<u>-</u>	<u>146,777</u>

CRAWLEY COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

Social Prescribing

The service is funded by NHS Sussex and involves us providing social prescribing services to their patients. This includes working with local GP surgeries and midwifery services. We also accept referrals from other professionals and self-referrals from people living in the area.

Crawley Volunteers

This service is funded by The National Lottery and involves us providing a range of volunteering services. This includes supporting more local people to volunteer, assisting charities to fund the volunteers they need, and providing best-practice advice to groups about volunteering.

Group Development

This service provides capacity building support to local voluntary & community organisations. We support new and established groups, helping them to achieve their objectives by providing advice, guidance and training.

Community Research Project

We are part of the Sussex Research Engagement Network (REN) which is a partnership between universities, voluntary organisations and the health service. We are part of research work that harnesses the power of using community members to undertake pieces of research.

Community Gardens

With financial support from Crawley Borough Council we have created a community garden for local residents. The garden acts as a focal point for community activity, where volunteers can work together to create an enjoyable and inclusive outdoor space.

WS Links

We are a member of West Sussex Links, which is a collaboration between the infrastructure charities in West Sussex. With funding support from West Sussex County Council we undertake work to support and represent the voluntary & community sector in Crawley.

Chagossian Support fund

With funding support from the Sussex Community Foundation, we provide support to the local Chagossian community in Crawley. Our Chagossian Community Organiser arranges events, links the community to local services, and ensures the needs of the community are understood by local service providers.

Energy Efficiency grant

This was a one off grant from Groundworks to make energy efficiency improvements to the Orchard. We were hugely pleased to upgrade the windows, install a new boiler, insulate the building, and install solar panels. This work will provide an on going benefit by reducing our energy consumption and making the building more comfortable for all who use us.

CRAWLEY COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Unrestricted funds - designated

These are unrestricted funds which are material to the charitable company's activities.

	At 1 April 2024	Transfers	At 31 March 2025
	£	£	£
Redundancy provision	8,000	-	8,000
Pension liability provision	20,000	-	20,000
Building costs provision	45,000	-	45,000
	<u>73,000</u>	<u>-</u>	<u>73,000</u>
	<u><u>73,000</u></u>	<u><u>-</u></u>	<u><u>73,000</u></u>
Previous year:	At 1 April 2023	Transfers	At 31 March 2024
	£	£	£
Redundancy provision	8,000	-	8,000
Pension liability provision	65,000	(45,000)	20,000
Building costs provision	-	45,000	45,000
	<u>73,000</u>	<u>-</u>	<u>73,000</u>
	<u><u>73,000</u></u>	<u><u>-</u></u>	<u><u>73,000</u></u>

The redundancy provision is the amount set aside by the trustees to establish a fund for future redundancy costs.

The pension liability provision is the amount set aside by the trustees to establish a fund to cover the potential additional amount of estimated participating employer's debt on withdrawal liability for the portion of the pension fund deficit attributed to Crawley Community Action over and above that already provided in the accounts.

The building costs provision has been set aside by the trustees to cover any urgent building repair costs should they arise.

20 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
	2025	2025	2025	2025
	£	£	£	£
At 31 March 2025:				
Tangible assets	43,011	-	-	43,011
Current assets/(liabilities)	409,442	73,000	142,067	624,509
Provisions	(2,740)	-	-	(2,740)
	<u>449,713</u>	<u>73,000</u>	<u>142,067</u>	<u>664,780</u>
	<u><u>449,713</u></u>	<u><u>73,000</u></u>	<u><u>142,067</u></u>	<u><u>664,780</u></u>

CRAWLEY COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Current assets/(liabilities)	301,717	73,000	146,777	521,494
Provisions	(1,001)	-	-	(1,001)
	<u>300,716</u>	<u>73,000</u>	<u>146,777</u>	<u>520,493</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

