

# CHURCH LANGLEY COMMUNITY ASSOCIATION

England & Wales · Charity number 1049217

## Details

---

**Other names** CHURCH LANGLEY COMMUNITY CENTRE

**Status** Registered

**Legal form** Charitable company

**Company number** [03028439](#)

**Registered** 1995-09-15

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Church Langley Community Centre  
Church Langley Way  
Harlow  
CM17 9TG

**Phone** 07802263663

## Activities

---

**Objects:** (A) TO ASSIST THE CHURCH OF ENGLAND PARISH OF CHURCH LANGLEY AND THE UNITED REFORMED CHURCH EASTERN PROVINCE (HEREINAFTER REFERRED TO AS "THE CHURCHES") IN THE PROMOTION OF THE CHRISTIAN RELIGION BY MAKING AVAILABLE A SUITABLE BUILDING OR BUILDINGS IN WHICH THE CHURCHES ARE ABLE TO LEAD PUBLIC WORSHIP; (B) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF CHURCH LANGLEY WITHOUT DISTINCTION OF GENDER, SEXUAL ORIENTATION, NATIONALITY OR RACE, OR OF RELIGIOUS, POLITICAL OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE - TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE QUALITY OF LIFE FOR THE SAID INHABITANTS.

**Activities:** To maintain and manage a combined Church and Community Centre at Church Langley, Harlow, Essex, in order to enhance the lives of the residents by the provision of leisure and community facilities and to assist the C of E parish of Church Langley and the Eastern Province of the URC by the provision of a building suitable for public worship.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** IN PRACTICE HARLOW ESSEX
- Essex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£83,702	£92,548	-	-
2024-03-31	£68,174	£83,204	-	-
2023-03-31	£73,362	£82,976	-	-
2022-03-31	£89,116	£87,582	-	-
2020-12-31	£19,763	£67,010	-	-

## Trustees

Name	Role	Appointed
CATHERINE LUCY COOK		2011-10-18
Christopher John Matthews		2024-04-25
Joanne Robson		2024-04-25
MARK SPRAGGINS		2011-07-26
Paul Herbert Bracher		2024-04-25

**CHURCH LANGLEY COMMUNITY ASSOCIATION**

England & Wales - Charity number 1049217

---

# Accounts

---

---

**Church Langley Community Association**  
(A company limited by guarantee)

---

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**CONTENTS**

---

	Page
<b>Reference and administrative details of the Charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 4
<b>Independent examiner's report</b>	5
<b>Statement of financial activities</b>	6
<b>Balance sheet</b>	7
<b>Notes to the financial statements</b>	8 - 18

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

<b>Trustees</b>	A Flowers, Chair M Spraggins C L Cook J Robson (appointed 25 April 2024) C J Matthews (appointed 25 April 2024) P H Bracher (appointed 25 April 2024)
<b>Company registered number</b>	03028439
<b>Charity registered number</b>	1049217
<b>Registered office</b>	Church Langley Community Centre Minton Lane Church Langley Harlow Essex CM17 9TG
<b>Company secretary</b>	M Spraggins

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

The Trustees present their annual report together with the financial statements of the Church Langley Community Association for the 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **Objectives and activities**

#### **a. Policies and objectives**

The main activities of the charity are to provide, maintain and run the Community and Church Centre in Church Langley in accordance with the objects set out in the Memorandum of Association dated 2 March 1995 as amended 1 May 2003. In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### **b. Strategies for achieving objectives**

The Trustees make the Centre halls available for hire to various users together with fund raising through the holding of events and actively seeking grants.

### **Achievements and performance**

#### **a. Review of activities**

During the year the charity continued to maintain the Centre to an appropriate standard for letting. Available time slots are actively marketed. The charity was awarded a grant during the year to improve the standard of seating.

#### **b. Fundraising activities and income generation**

The Charity has undertaken increased fund raising activities during the year and the trustees are grateful for the dedication of volunteers who made this possible. The majority of its income is generated from hall lettings.

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The Trustees have determined to keep available sufficient funds to enable the Charity to continue its activities in the short term.

**c. Deficit**

The Trustees attempt to balance the cash income and expenditure. The deficit for the year and the preceding year arise solely from the provision of depreciation on the building.

**d. Principal risks and uncertainties**

The Trustees have reviewed the principal risks and uncertainties. In the main these derive from a circumstance where the centre is not available to let. Appropriate insurance has been put in place to mitigate the risk.

**Structure, governance and management**

**a. Constitution**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association dated 2 March 1995 as amended on 1 May 2003.

**b. Methods of appointment or election of Trustees**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Two board members are nominated by two of the churches (Church of England and United Reform Church/Methodist Church) under the terms of the Articles of Association. A further four members are elected in accordance with those Articles for a period not exceeding 4 years. Up to 3 further persons may be co-opted..

**c. Organisational structure and decision-making policies**

The Charity is managed by the Trustees who as a Board of Management meet monthly. The Centre Manager is responsible for the day to day running of the Centre and reports to the Board of Management at its monthly meeting. All other major decisions are the responsibility of the Board of Management.

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**Structure, governance and management (continued)**

**d. Policies adopted for the induction and training of Trustees**

On appointment, new Trustees are provided with copies of, or are directed to, the Charity Commission briefing material covering a trustee's job description and what an Essential Trustee needs to know.

**e. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Plans for future periods**

The Trustees regularly review the operations of the Centre and its fabric and structure and make appropriate decisions.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 30 December 2025 and signed on their behalf by:

**M Spraggins**

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**Independent Examiner's Report to the Trustees of Church Langley Community Association ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

**Responsibilities and Basis of Report**

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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 Charity 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: N Caldwell

Dated: 30 December 2025

**Church Langley Community Association**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
<b>Income from:</b>					
Donations and legacies	3	-	6,200	6,200	1,200
Charitable activities	4	67,277	-	67,277	57,745
Other trading activities	5	10,011	-	10,011	8,366
Investments	6	214	-	214	863
<b>Total income</b>		<b>77,502</b>	<b>6,200</b>	<b>83,702</b>	<b>68,174</b>
<b>Expenditure on:</b>					
Raising funds		3,825	-	3,825	2,810
Charitable activities	7	68,679	20,044	88,723	80,394
<b>Total expenditure</b>		<b>72,504</b>	<b>20,044</b>	<b>92,548</b>	<b>83,204</b>
<b>Net movement in funds</b>		<b>4,998</b>	<b>(13,844)</b>	<b>(8,846)</b>	<b>(15,030)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		16,917	374,895	391,812	406,842
<b>Total funds carried forward</b>		<b>21,915</b>	<b>361,051</b>	<b>382,966</b>	<b>391,812</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 18 form part of these financial statements.

**Church Langley Community Association**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 03028439**

**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	<b>346,352</b>	361,396
<b>Current assets</b>			
Debtors	11	<b>3,218</b>	4,140
Cash at bank and in hand		<b>50,791</b>	44,018
		<u>54,009</u>	<u>48,158</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	12	<b>(17,395)</b>	(17,742)
<b>Net current assets</b>		<b>36,614</b>	30,416
<b>Total net assets</b>		<b>382,966</b>	391,812
<b>Charity funds</b>			
Restricted funds	13	<b>361,051</b>	374,895
Unrestricted funds	13	<b>21,915</b>	16,917
<b>Total funds</b>		<b>382,966</b>	391,812

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 30 December 2025 and signed on their behalf by:

**M Spraggins**

The notes on pages 8 to 18 form part of these financial statements.

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**1. General information**

Church Langley Community Association is a charity and a company limited by guarantee incorporated in England and Wales. The registered office of the company is Church Langley Community Centre, Church Langley Way, Harlow, England, CM17 9TG.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Church Langley Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs. All expenditure is inclusive of irrecoverable VAT.

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**2. Accounting policies (continued)**

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £1000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	-	2.5%	straight line
Fixtures and fittings	-	20.0%	straight line

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**Church Langley Community Association**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**2. Accounting policies (continued)**

**2.9 Financial instruments**

The Charity 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.10 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Donations	1,200	1,200
Grants	5,000	5,000
<b>Total 2025</b>	<b>6,200</b>	<b>6,200</b>
	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	1,200	1,200

**Church Langley Community Association**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**4. Income from charitable activities**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Letting of halls	67,277	<b>67,277</b>

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Letting of halls	57,745	57,745

**5. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Fundraising	10,011	<b>10,011</b>

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Fundraising	8,366	8,366

**Church Langley Community Association**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**6. Investment income**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Bank interest	214	<b>214</b>

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Bank interest	863	863

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total 2025 £</b>
Direct costs	68,679	20,044	<b>88,723</b>
<b>Total 2025</b>	<b>68,679</b>	<b>20,044</b>	<b>88,723</b>

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total 2024 £</i>
Direct costs	63,576	16,818	80,394
<i>Total 2024</i>	<b>63,576</b>	<b>16,818</b>	<b>80,394</b>

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**8. Staff costs**

	<b>2025</b>	<i>2024</i>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>28,004</b>	<i>25,332</i>
Social security costs	<b>10</b>	<i>949</i>
Contribution to defined contribution pension schemes	<b>1,111</b>	<i>1,233</i>
	<hr/> <b>29,125</b> <hr/>	<hr/> <i>27,514</i> <hr/>

The average number of persons employed by the Charity during the year was as follows:

	<b>2025</b>	<i>2024</i>
	<b>No.</b>	<b>No.</b>
Administration and maintenance	<b>3</b>	<i>3</i>
	<hr/> <b>3</b> <hr/>	<hr/> <i>3</i> <hr/>

No employee received remuneration amounting to more than £60,000 in either year.

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (*2024 - £NIL*).

During the year ended 31 March 2025, no Trustee expenses have been incurred (*2024 - £NIL*).

**Church Langley Community Association**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**10. Tangible fixed assets**

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>			
At 1 April 2024	601,723	3,240	604,963
At 31 March 2025	601,723	3,240	604,963
<b>Depreciation</b>			
At 1 April 2024	240,328	3,239	243,567
Charge for the year	15,044	-	15,044
At 31 March 2025	255,372	3,239	258,611
<b>Net book value</b>			
At 31 March 2025	346,351	1	346,352
At 31 March 2024	361,395	1	361,396

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**11. Debtors**

	<b>2025</b>	<i>2024</i>
	<b>£</b>	<i>£</i>
<b>Due within one year</b>		
Trade debtors	<b>3,218</b>	<i>4,140</i>
	<b>=====</b>	<i>=====</i>

**12. Creditors: Amounts falling due within one year**

	<b>2025</b>	<i>2024</i>
	<b>£</b>	<i>£</i>
Other taxation and social security	<b>410</b>	<i>307</i>
Other creditors	<b>16,529</b>	<i>16,685</i>
Accruals and deferred income	<b>456</b>	<i>750</i>
	<b>=====</b>	<i>=====</i>
	<b>17,395</b>	<i>17,742</i>
	<b>=====</b>	<i>=====</i>

---

**Church Langley Community Association**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
General Fund	16,917	77,502	(72,504)	21,915
<b>Restricted funds</b>				
Extension building repairs fund	13,500	1,200	-	14,700
Buildings Fund	361,395	-	(15,044)	346,351
Stansted Airport Fund	-	5,000	(5,000)	-
	<u>374,895</u>	<u>6,200</u>	<u>(20,044)</u>	<u>361,051</u>
<b>Total of funds</b>	<u><u>391,812</u></u>	<u><u>83,702</u></u>	<u><u>(92,548)</u></u>	<u><u>382,966</u></u>

**Church Langley Community Association**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**13. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£
<b>Unrestricted funds</b>				
General Fund	16,329	66,974	(66,386)	16,917
<b>Restricted funds</b>				
Extension building repairs fund	12,300	1,200	-	13,500
Buildings Fund	376,439	-	(15,044)	361,395
Essex Community Fund	1,774	-	(1,774)	-
	<u>390,513</u>	<u>1,200</u>	<u>(16,818)</u>	<u>374,895</u>
<b>Total of funds</b>	<u><u>406,842</u></u>	<u><u>68,174</u></u>	<u><u>(83,204)</u></u>	<u><u>391,812</u></u>

**Church Langley Community Association**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Tangible fixed assets	1	346,351	<b>346,352</b>
Current assets	39,309	14,700	<b>54,009</b>
Creditors due within one year	(17,395)	-	<b>(17,395)</b>
<b>Total</b>	<b>21,915</b>	<b>361,051</b>	<b>382,966</b>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	1	361,395	361,396
Current assets	34,658	13,500	48,158
Creditors due within one year	(17,742)	-	(17,742)
<b>Total</b>	<b>16,917</b>	<b>374,895</b>	<b>391,812</b>

**15. Pension commitments**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £1,111 (2024 - £1,233).

**CHURCH LANGLEY COMMUNITY ASSOCIATION**

England & Wales - Charity number 1049217

---

# Accounts

---

---

**Church Langley Community Association**  
(A company limited by guarantee)

---

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**CONTENTS**

---

	Page
<b>Reference and administrative details of the Charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 4
<b>Independent examiner's report</b>	5
<b>Statement of financial activities</b>	6
<b>Balance sheet</b>	7
<b>Notes to the financial statements</b>	8 - 18

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

<b>Trustees</b>	A Flowers, Chair M Spraggins C L Cook J Robson (appointed 25 April 2024) C J Matthews (appointed 25 April 2024) P H Bracher (appointed 25 April 2024)
<b>Company registered number</b>	03028439
<b>Charity registered number</b>	1049217
<b>Registered office</b>	Church Langley Community Centre Minton Lane Church Langley Harlow Essex CM17 9TG
<b>Company secretary</b>	M Spraggins

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

The Trustees present their annual report together with the financial statements of the Church Langley Community Association for the 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The main activities of the charity are to provide, maintain and run the Community and Church Centre in Church Langley in accordance with the objects set out in the Memorandum of Association dated 2 March 1995 as amended 1 May 2003. In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Strategies for achieving objectives**

The Trustees make the Centre halls available for hire to various users.

**Achievements and performance**

**a. Review of activities**

During the year the charity continued to maintain the Centre to an appropriate standard for letting. Available time slots are actively marketed. The charity was awarded a grant during the year to improve the efficiency of the heating system.

**b. Fundraising activities and income generation**

The Charity has undertaken increased fund raising activities during the year and the trustees are grateful for the dedication of volunteers who made this possible. The majority of its income is generated from hall lettings.

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The Trustees have determined to keep available sufficient funds to enable the Charity to continue its activities in the short term.

**c. Deficit**

The Trustees attempt to balance the cash income and expenditure. The deficit for the year and the preceding year arise solely from the provision of depreciation on the building.

**d. Principal risks and uncertainties**

The Trustees have reviewed the principal risks and uncertainties. In the main these derive from a circumstance where the centre is not available to let. Appropriate insurance has been put in place to mitigate the risk.

**Structure, governance and management**

**a. Constitution**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association dated 2 March 1995 as amended on 1 May 2003.

**b. Methods of appointment or election of Trustees**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Two board members are nominated by two of the churches (Church of England and United Reform Church/Methodist Church) under the terms of the Articles of Association. A further four members are elected in accordance with those Articles for a period not exceeding 4 years. Up to 3 further persons may be co-opted..

**c. Organisational structure and decision-making policies**

The Charity is managed by the Trustees who as a Board of Management meet monthly. The Centre Manager is responsible for the day to day running of the Centre and reports to the Board of Management at its monthly meeting. All other major decisions are the responsibility of the Board of Management.

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**Structure, governance and management (continued)**

**d. Policies adopted for the induction and training of Trustees**

On appointment, new Trustees are provided with copies of, or are directed to, the Charity Commission briefing material covering a trustee's job description and what an Essential Trustee needs to know.

**e. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Plans for future periods**

The Trustees regularly review the operations of the Centre and its fabric and structure and make appropriate decisions.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 20 March 2025 and signed on their behalf by:

**M Spraggins**

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**Independent Examiner's Report to the Trustees of Church Langley Community Association ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

**Responsibilities and Basis of Report**

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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 Charity 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: N Caldwell

Dated: 20 March 2025

**Church Langley Community Association**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	3	1,200	-	1,200	8,900
Charitable activities	4	-	57,745	57,745	62,107
Other trading activities	5	-	8,366	8,366	2,106
Investments	6	-	863	863	249
<b>Total income</b>		<b>1,200</b>	<b>66,974</b>	<b>68,174</b>	<b>73,362</b>
<b>Expenditure on:</b>					
Raising funds		-	2,810	2,810	504
Charitable activities	7	16,818	63,576	80,394	82,472
<b>Total expenditure</b>		<b>16,818</b>	<b>66,386</b>	<b>83,204</b>	<b>82,976</b>
<b>Net movement in funds</b>		<b>(15,618)</b>	<b>588</b>	<b>(15,030)</b>	<b>(9,614)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		390,513	16,329	406,842	416,456
<b>Total funds carried forward</b>		<b>374,895</b>	<b>16,917</b>	<b>391,812</b>	<b>406,842</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 18 form part of these financial statements.

**Church Langley Community Association**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 03028439**

**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	361,396	377,087
		361,396	377,087
<b>Current assets</b>			
Debtors	11	4,140	4,365
Cash at bank and in hand		44,018	41,998
		48,158	46,363
Creditors: amounts falling due within one year	12	(17,742)	(16,608)
		30,416	29,755
<b>Net current assets</b>		30,416	29,755
<b>Total net assets</b>		391,812	406,842
<b>Charity funds</b>			
Restricted funds	13	374,895	390,513
Unrestricted funds	13	16,917	16,329
		391,812	406,842
<b>Total funds</b>		391,812	406,842

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 20 March 2025 and signed on their behalf by:

**M Spraggins**

The notes on pages 8 to 18 form part of these financial statements.

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**1. General information**

Church Langley Community Association is a charity and a company limited by guarantee incorporated in England and Wales. The registered office of the company is Church Langley Community Centre, Church Langley Way, Harlow, England, CM17 9TG.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Church Langley Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**2. Accounting policies (continued)**

**2.3 Expenditure (continued)**

All expenditure is inclusive of irrecoverable VAT.

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £1000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	-	2.5%	straight line
Fixtures and fittings	-	20.0%	straight line

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**2. Accounting policies (continued)**

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.9 Financial instruments**

The Charity 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.10 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Donations	1,200	1,200

---

Church Langley Community Association  
(A company limited by guarantee)

---

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

---

3. Income from donations and legacies (continued)

	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	1,200	1,200
Grants	7,700	7,700
	<hr/> <u>8,900</u>	<hr/> <u>8,900</u>

**Church Langley Community Association**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**4. Income from charitable activities**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Letting of halls	57,745	<b>57,745</b>

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Letting of halls	62,107	62,107

**5. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Fundraising	8,366	<b>8,366</b>

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Fundraising	2,106	2,106

**Church Langley Community Association**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**6. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Bank interest	863	863
	863	863
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Bank interest	249	249
	249	249

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total 2024 £</b>
Direct costs	16,818	63,576	80,394
<b>Total 2024</b>	16,818	63,576	80,394
	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Direct costs	20,970	61,502	82,472
<i>Total 2023</i>	20,970	61,502	82,472

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**8. Staff costs**

	<b>2024</b>	<i>2023</i>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>25,332</b>	<i>32,769</i>
Social security costs	<b>949</b>	<i>2,008</i>
Contribution to defined contribution pension schemes	<b>1,233</b>	<i>1,265</i>
	<hr/> <b>27,514</b> <hr/>	<hr/> <i>36,042</i> <hr/>

The average number of persons employed by the Charity during the year was as follows:

	<b>2024</b>	<i>2023</i>
	<b>No.</b>	<i>No.</i>
Administration and maintenance	<b>3</b>	<i>4</i>
	<hr/> <b>3</b> <hr/>	<hr/> <i>4</i> <hr/>

No employee received remuneration amounting to more than £60,000 in either year.

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (*2023 - £NIL*).

During the year ended 31 March 2024, no Trustee expenses have been incurred (*2023 - £NIL*).

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**10. Tangible fixed assets**

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>			
At 1 April 2023	601,723	3,240	604,963
At 31 March 2024	<u>601,723</u>	<u>3,240</u>	<u>604,963</u>
<b>Depreciation</b>			
At 1 April 2023	225,284	2,592	227,876
Charge for the year	15,044	647	15,691
At 31 March 2024	<u>240,328</u>	<u>3,239</u>	<u>243,567</u>
<b>Net book value</b>			
At 31 March 2024	<u>361,395</u>	<u>1</u>	<u>361,396</u>
At 31 March 2023	<u>376,439</u>	<u>648</u>	<u>377,087</u>

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**11. Debtors**

	<b>2024</b>	<i>2023</i>
	<b>£</b>	<i>£</i>
<b>Due within one year</b>		
Trade debtors	<b>4,140</b>	<i>4,350</i>
Other debtors	<b>-</b>	<i>15</i>
	<b>4,140</b>	<i>4,365</i>

**12. Creditors: Amounts falling due within one year**

	<b>2024</b>	<i>2023</i>
	<b>£</b>	<i>£</i>
Other taxation and social security	<b>307</b>	<i>205</i>
Other creditors	<b>16,685</b>	<i>16,153</i>
Accruals and deferred income	<b>750</b>	<i>250</i>
	<b>17,742</b>	<i>16,608</i>

**Church Langley Community Association**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General Fund	16,329	66,974	(66,386)	16,917
<b>Restricted funds</b>				
Extension building repairs fund	12,300	1,200	-	13,500
Buildings Fund	376,439	-	(15,044)	361,395
Essex Community Fund	1,774	-	(1,774)	-
	<u>390,513</u>	<u>1,200</u>	<u>(16,818)</u>	<u>374,895</u>
<b>Total of funds</b>	<u><u>406,842</u></u>	<u><u>68,174</u></u>	<u><u>(83,204)</u></u>	<u><u>391,812</u></u>

**Statement of funds - prior year**

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2023 £</i>
<b>Unrestricted funds</b>				
General Fund	13,873	64,462	(62,006)	16,329
<b>Restricted funds</b>				
Extension building repairs fund	11,100	1,200	-	12,300
Buildings Fund	391,483	-	(15,044)	376,439
Essex Community Fund	-	7,700	(5,926)	1,774
	<u>402,583</u>	<u>8,900</u>	<u>(20,970)</u>	<u>390,513</u>
<b>Total of funds</b>	<u><u>416,456</u></u>	<u><u>73,362</u></u>	<u><u>(82,976)</u></u>	<u><u>406,842</u></u>

**Church Langley Community Association**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**13. Statement of funds (continued)**

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	361,395	1	<b>361,396</b>
Current assets	13,500	34,658	<b>48,158</b>
Creditors due within one year	-	(17,742)	<b>(17,742)</b>
<b>Total</b>	<b>374,895</b>	<b>16,917</b>	<b>391,812</b>

**Analysis of net assets between funds - prior period**

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	390,513	(13,426)	377,087
Current assets	-	46,363	46,363
Creditors due within one year	-	(16,608)	(16,608)
<b>Total</b>	<b>390,513</b>	<b>16,329</b>	<b>406,842</b>

**15. Pension commitments**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £1,233 (2023 - £1,265).

**CHURCH LANGLEY COMMUNITY ASSOCIATION**

England & Wales - Charity number 1049217

---

# Accounts

---

---

**Church Langley Community Association**  
(A company limited by guarantee)

---

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**CONTENTS**

---

	Page
<b>Reference and administrative details of the Charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 4
<b>Independent examiner's report</b>	5
<b>Statement of financial activities</b>	6
<b>Balance sheet</b>	7
<b>Notes to the financial statements</b>	8 - 17

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

<b>Trustees</b>	A Flowers, Chair M Spraggins C L Cook
<b>Company registered number</b>	03028439
<b>Charity registered number</b>	1049217
<b>Registered office</b>	Church Langley Community Centre Minton Lane Church Langley Harlow Essex CM17 9TG
<b>Company secretary</b>	M Spraggins

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

The Trustees present their annual report together with the financial statements of the Church Langley Community Association for the 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The main activities of the charity are to provide, maintain and run the Community and Church Centre in Church Langley in accordance with the objects set out in the Memorandum of Association dated 2 March 1995 as amended 1 May 2003. In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Strategies for achieving objectives**

The Trustees make the Centre halls available for hire to various users.

**Achievements and performance**

**a. Review of activities**

During the year the charity continued to maintain the Centre to an appropriate standard for letting. Available time slots are actively marketed. The charity was awarded a grant during the year to improve the efficiency of the heating system.

**b. Fundraising activities and income generation**

The Charity has undertaken small fund raising activities during the year. The majority of its income is generated from hall lettings.

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The Trustees have determined to keep available sufficient funds to enable the Charity to continue its activities in the short term.

**c. Deficit**

The Trustees attempt to balance the cash income and expenditure. The deficit for the year and the preceding year arise because of a provision for depreciation.

**d. Principal risks and uncertainties**

The Trustees have reviewed the principal risks and uncertainties. In the main these derive from a circumstance where the centre is not available to let. Appropriate insurance has been put in place to mitigate the risk.

**Structure, governance and management**

**a. Constitution**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association dated 2 March 1995 as amended on 1 May 2003.

**b. Methods of appointment or election of Trustees**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Two board members are nominated by two of the churches (Church of England and United Reform Church/Methodist Church) under the terms of the Articles of Association. A further four members are elected in accordance with those Articles for a period not exceeding 4 years. Up to 3 further persons may be co-opted..

**c. Organisational structure and decision-making policies**

The Charity is managed by the Trustees who as a Board of Management meet monthly. The Centre Manager is responsible for the day to day running of the Centre and reports to the Board of Management at its monthly meeting. All other major decisions are the responsibility of the Board of Management.

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Structure, governance and management (continued)**

**d. Policies adopted for the induction and training of Trustees**

On appointment, new Trustees are provided with copies of, or are directed to, the Charity Commission briefing material covering a trustee's job description and what an Essential Trustee needs to know.

**Plans for future periods**

The Trustees regularly review the operations of the Centre and its fabric and structure and make appropriate decisions.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 27 March 2024 and signed on their behalf by:

  
**M Spraggins**

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Independent Examiner's Report to the Trustees of Church Langley Community Association ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

**Responsibilities and Basis of Report**

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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 Charity 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 27 March 2024

T M Gray

7 Thornwood  
Colchester  
CO4 5LR

**Church Langley Community Association**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	3	8,900	-	8,900	1,500
Charitable activities	4	-	62,107	62,107	87,522
Other trading activities	5	-	2,106	2,106	94
Investments	6	-	249	249	-
<b>Total income</b>		<b>8,900</b>	<b>64,462</b>	<b>73,362</b>	<b>89,116</b>
<b>Expenditure on:</b>					
Charitable activities	7	20,970	62,006	82,976	87,582
<b>Total expenditure</b>		<b>20,970</b>	<b>62,006</b>	<b>82,976</b>	<b>87,582</b>
<b>Net movement in funds</b>		<b>(12,070)</b>	<b>2,456</b>	<b>(9,614)</b>	<b>1,534</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		402,583	13,873	416,456	414,922
<b>Total funds carried forward</b>		<b>390,513</b>	<b>16,329</b>	<b>406,842</b>	<b>416,456</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 17 form part of these financial statements.

**Church Langley Community Association**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 03028439**

**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	<b>377,087</b>	392,779
		<u>377,087</u>	<u>392,779</u>
<b>Current assets</b>			
Debtors	11	<b>4,365</b>	-
Cash at bank and in hand		<b>41,998</b>	52,345
		<u>46,363</u>	<u>52,345</u>
Creditors: amounts falling due within one year	12	<b>(16,608)</b>	(28,668)
<b>Net current assets</b>		<b>29,755</b>	23,677
<b>Total net assets</b>		<b>406,842</b>	416,456
<b>Charity funds</b>			
Restricted funds	13	<b>390,513</b>	402,583
Unrestricted funds	13	<b>16,329</b>	13,873
<b>Total funds</b>		<b>406,842</b>	416,456

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 27 March 2024 and signed on their behalf by:

  
**M Spraggins**

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**1. General information**

Church Langley Community Association is a charity and a company limited by guarantee incorporated in England and Wales. The registered office of the company is Church Langley Community Centre, Church Langley Way, Harlow, England, CM17 9TG.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Church Langley Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**2. Accounting policies (continued)**

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £1000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	-	2.5%	straight line
Fixtures and fittings	-	20.0%	reducing balance

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**2. Accounting policies (continued)**

**2.9 Financial instruments**

The Charity 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.10 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Donations	1,200	1,200
Grants	7,700	7,700
	<hr/> 8,900 <hr/>	<hr/> 8,900 <hr/>
	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	1,500	1,500
	<hr/> 1,500 <hr/>	<hr/> 1,500 <hr/>

**Church Langley Community Association**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**4. Income from charitable activities**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Lettings	62,107	<b>62,107</b>

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Lettings	87,522	87,522

**5. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Fundraising	2,106	<b>2,106</b>

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Fundraising	94	94

Church Langley Community Association  
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Investment income - bank deposits	249	249	-
	249	249	-

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Direct costs	20,970	62,006	82,976
<b>Total 2023</b>	20,970	62,006	82,976

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Direct costs	15,044	72,538	87,582
<i>Total 2022</i>	15,044	72,538	87,582

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**8. Staff costs**

	<b>2023</b>	<i>2022</i>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>32,769</b>	<i>44,004</i>
Social security costs	<b>2,008</b>	<i>254</i>
Contribution to defined contribution pension schemes	<b>1,265</b>	<i>705</i>
	<hr/> <b>36,042</b> <hr/>	<hr/> <i>44,963</i> <hr/>

The average number of persons employed by the Charity during the year was as follows:

	<b>2023</b>	<i>2022</i>
	<b>No.</b>	<b>No.</b>
Administration and maintenance	<b>4</b>	<i>4</i>
	<hr/> <b>4</b> <hr/>	<hr/> <i>4</i> <hr/>

No employee received remuneration amounting to more than £60,000 in either year.

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (*2022 - £NIL*).

During the year ended 31 March 2023, no Trustee expenses have been incurred (*2022 - £NIL*).

---

**Church Langley Community Association**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**10. Tangible fixed assets**

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>			
At 1 April 2022	601,723	3,240	604,963
At 31 March 2023	<u>601,723</u>	<u>3,240</u>	<u>604,963</u>
<b>Depreciation</b>			
At 1 April 2022	210,240	1,944	212,184
Charge for the year	15,044	648	15,692
At 31 March 2023	<u>225,284</u>	<u>2,592</u>	<u>227,876</u>
<b>Net book value</b>			
At 31 March 2023	<u>376,439</u>	<u>648</u>	<u>377,087</u>
At 31 March 2022	<u>391,483</u>	<u>1,296</u>	<u>392,779</u>

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**11. Debtors**

	<b>2023</b>	<i>2022</i>
	<b>£</b>	<i>£</i>
<b>Due within one year</b>		
Trade debtors	<b>4,350</b>	-
Other debtors	<b>15</b>	-
	<hr/> <b>4,365</b> <hr/>	<hr/> - <hr/>

**12. Creditors: Amounts falling due within one year**

	<b>2023</b>	<i>2022</i>
	<b>£</b>	<i>£</i>
Other taxation and social security	<b>205</b>	<i>404</i>
Other creditors	<b>16,153</b>	<i>28,014</i>
Accruals and deferred income	<b>250</b>	<i>250</i>
	<hr/> <b>16,608</b> <hr/>	<hr/> <i>28,668</i> <hr/>

**Church Langley Community Association**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
General Fund	13,873	64,462	(62,006)	16,329
<b>Restricted funds</b>				
Extension building repairs fund	11,100	1,200	-	12,300
Buildings Fund	391,483	-	(15,044)	376,439
Essex Community Fund	-	7,700	(5,926)	1,774
	<u>402,583</u>	<u>8,900</u>	<u>(20,970)</u>	<u>390,513</u>
<b>Total of funds</b>	<b><u>416,456</u></b>	<b><u>73,362</u></b>	<b><u>(82,976)</u></b>	<b><u>406,842</u></b>

**Statement of funds - prior year**

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2022 £</i>
<b>Unrestricted funds</b>				
General Fund	(1,205)	87,616	(72,538)	13,873
<b>Restricted funds</b>				
Extension building repairs fund	9,600	1,500	-	11,100
Buildings Fund	406,527	-	(15,044)	391,483
	<u>416,127</u>	<u>1,500</u>	<u>(15,044)</u>	<u>402,583</u>
<b>Total of funds</b>	<b><u>414,922</u></b>	<b><u>89,116</u></b>	<b><u>(87,582)</u></b>	<b><u>416,456</u></b>

**Church Langley Community Association**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Tangible fixed assets	390,513	(13,426)	<b>377,087</b>
Current assets	-	46,363	<b>46,363</b>
Creditors due within one year	-	(16,608)	<b>(16,608)</b>
<b>Total</b>	<b>390,513</b>	<b>16,329</b>	<b>406,842</b>

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	402,583	(9,804)	392,779
Current assets	-	52,345	52,345
Creditors due within one year	-	(28,668)	(28,668)
<b>Total</b>	<b>402,583</b>	<b>13,873</b>	<b>416,456</b>

**15. Pension commitments**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £1,265 (2022 - £705).

**CHURCH LANGLEY COMMUNITY ASSOCIATION**

England & Wales - Charity number 1049217

---

# Accounts

---

Registered number: 03028439  
Charity number: 1049217

---

**Church Langley Community Association**  
(A company limited by guarantee)

---

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2022



---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**CONTENTS**

---

	Page
<b>Reference and administrative details of the Charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 4
<b>Independent examiner's report</b>	5
<b>Statement of financial activities</b>	6
<b>Balance sheet</b>	7
<b>Notes to the financial statements</b>	8 - 17

---

Church Langley Community Association  
(A company limited by guarantee)

---

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE PERIOD ENDED 31 MARCH 2022

---

<b>Trustees</b>	A Flowers, Chair M Spraggins C L Cook
<b>Company registered number</b>	03028439
<b>Charity registered number</b>	1049217
<b>Registered office</b>	Church Langley Community Centre Minton Lane Church Langley Harlow Essex CM17 9TG
<b>Company secretary</b>	M Spraggins

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE PERIOD ENDED 31 MARCH 2022**

---

The Trustees present their annual report together with the financial statements of the Church Langley Community Association for the 1 January 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The main activities of the charity are to provide, maintain and run the Community and Church Centre in Church Langley in accordance with the objects set out in the Memorandum of Association dated 2 March 1995 as amended 1 May 2003. In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Strategies for achieving objectives**

The Trustees make the Centre halls available for hire to various users.

**Achievements and performance**

**a. Review of activities**

During the year the charity continued to maintain the Centre to an appropriate standard for letting. Available time slots are actively marketed. Following the impact of the Covid19 pandemic, lettings are once again starting to increase.

**b. Fundraising activities and income generation**

The Charity has undertaken small fund raising activities during the year. The majority of its income is generated from hall lettings.

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE PERIOD ENDED 31 MARCH 2022**

---

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The Trustees have determined to keep available sufficient funds to enable the Charity to continue its activities in the short term.

**c. Deficit**

The Trustees attempt to balance the cash income and expenditure. The deficit for the year and the preceding year arise because of a provision for depreciation.

**d. Principal risks and uncertainties**

The Trustees have reviewed the principal risks and uncertainties. In the main these derive from a circumstance where the centre is not available to let. Appropriate insurance has been put in place to mitigate the risk.

**Structure, governance and management**

**a. Constitution**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association dated 2 March 1995 as amended on 1 May 2003.

**b. Methods of appointment or election of Trustees**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Two board members are nominated by two of the churches (Church of England and United Reform Church/Methodist Church) under the terms of the Articles of Association. A further four members are elected in accordance with those Articles for a period not exceeding 4 years. Up to 3 further persons may be co-opted..

**c. Organisational structure and decision-making policies**

The Charity is managed by the Trustees who as a Board of Management meet monthly. The Centre Manager is responsible for the day to day running of the Centre and reports to the Board of Management at its monthly meeting. All other major decisions are the responsibility of the Board of Management.

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE PERIOD ENDED 31 MARCH 2022**

---

**Structure, governance and management (continued)**

**d. Policies adopted for the induction and training of Trustees**

On appointment, new Trustees are provided with copies of, or are directed to, the Charity Commission briefing material covering a trustee's job description and what an Essential Trustee needs to know.

**Plans for future periods**

The Trustees regularly review the operations of the Centre and its fabric and structure and make appropriate decisions.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 15 December 2022 and signed on their behalf by:

**M Spraggins**  
(Chair of Trustees)



---

Church Langley Community Association  
(A company limited by guarantee)

---

INDEPENDENT EXAMINER'S REPORT  
FOR THE PERIOD ENDED 31 MARCH 2022

---

**Independent Examiner's Report to the Trustees of Church Langley Community Association ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 31 March 2022.

**Responsibilities and Basis of Report**

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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 Charity 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 15 December 2022

T M Gray

7 Thornwood  
Colchester  
CO4 5LR

Church Langley Community Association  
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE PERIOD ENDED 31 MARCH 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	3	1,500	18,435	19,935	3,387
Charitable activities	4	-	69,087	69,087	16,376
Other trading activities	5	-	94	94	-
<b>Total income</b>		<b>1,500</b>	<b>87,616</b>	<b>89,116</b>	<b>19,763</b>
<b>Expenditure on:</b>					
Charitable activities	6	15,044	72,538	87,582	67,010
<b>Total expenditure</b>		<b>15,044</b>	<b>72,538</b>	<b>87,582</b>	<b>67,010</b>
<b>Net movement in funds</b>		<b>(13,544)</b>	<b>15,078</b>	<b>1,534</b>	<b>(47,247)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		416,127	(1,205)	414,922	462,169
<b>Total funds carried forward</b>		<b>402,583</b>	<b>13,873</b>	<b>416,456</b>	<b>414,922</b>

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 8 to 17 form part of these financial statements.

Church Langley Community Association  
(A company limited by guarantee)  
REGISTERED NUMBER: 03028439

BALANCE SHEET  
AS AT 31 MARCH 2022

	Note	31 March 2022 £	31 December 2020 £
<b>Fixed assets</b>			
Tangible assets	9	392,779	408,471
		<u>392,779</u>	<u>408,471</u>
<b>Current assets</b>			
Cash at bank and in hand		52,345	28,373
		<u>52,345</u>	<u>28,373</u>
Creditors: amounts falling due within one year	10	(28,668)	(21,922)
<b>Net current assets</b>		<u>23,677</u>	<u>6,451</u>
<b>Total net assets</b>		<u><u>416,456</u></u>	<u><u>414,922</u></u>
<b>Charity funds</b>			
Restricted funds	11	402,583	416,127
Unrestricted funds	11	13,873	(1,205)
<b>Total funds</b>		<u><u>416,456</u></u>	<u><u>414,922</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

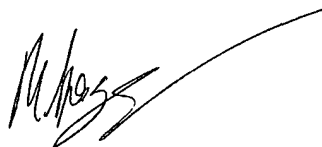
The members have not required the company to obtain an audit for the period in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 15 December 2022 and signed on their behalf by:

M Spraggins



---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2022**

---

**1. General information**

Church Langley Community Association is a charity and a company limited by guarantee incorporated in England and Wales. The registered office of the company is Church Langley Community Centre, Church Langley Way, Harlow, England, CM17 9TG.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Church Langley Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Tangible fixed assets and depreciation**

Tangible fixed assets costing £1000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

---

**Church Langley Community Association**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2022**

---

**2. Accounting policies (continued)**

**2.4 Tangible fixed assets and depreciation (continued)**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	-	2.5%	straight line
Fixtures and fittings	-	20.0%	reducing balance

**2.5 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.7 Financial instruments**

The Charity 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.8 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the period.

---

**Church Langley Community Association**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2022**

---

**2. Accounting policies (continued)**

**2.9 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Income from donations and legacies**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Donations	1,500	18,435	19,935
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	960	2,427	3,387
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Church Langley Community Association  
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2022

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £
Lettings	69,087	69,087

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Lettings	16,376	16,376

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2020 £</i>
Fundraising	94	94	-

Church Langley Community Association  
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2022

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Direct costs	15,044	72,538	87,582
<b>Total 2022</b>	<u>15,044</u>	<u>72,538</u>	<u>87,582</u>

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Direct costs	15,044	51,966	67,010
<b>Total 2020</b>	<u>15,044</u>	<u>51,966</u>	<u>67,010</u>

7. Staff costs

	2022 £	2020 £
Wages and salaries	44,004	32,596
Social security costs	254	(40)
Contribution to defined contribution pension schemes	705	587
	<u>44,963</u>	<u>33,143</u>

The average number of persons employed by the Charity during the period was as follows:

	2022 No.	2020 No.
Administration and maintenance	<u>4</u>	<u>4</u>

---

Church Langley Community Association  
(A company limited by guarantee)

---

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2022

---

**7. Staff costs (continued)**

No employee received remuneration amounting to more than £60,000 in either year.

**8. Trustees' remuneration and expenses**

During the period, no Trustees received any remuneration or other benefits (2020 - *ENIL*).

During the period ended 31 March 2022, no Trustee expenses have been incurred (2020 - *ENIL*).

---

Church Langley Community Association  
(A company limited by guarantee)

---

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2022

---

9. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>			
At 1 January 2021	601,723	3,240	604,963
At 31 March 2022	<u>601,723</u>	<u>3,240</u>	<u>604,963</u>
<b>Depreciation</b>			
At 1 January 2021	195,196	1,296	196,492
Charge for the period	15,044	648	15,692
At 31 March 2022	<u>210,240</u>	<u>1,944</u>	<u>212,184</u>
<b>Net book value</b>			
At 31 March 2022	<u>391,483</u>	<u>1,296</u>	<u>392,779</u>
At 31 December 2020	<u>406,527</u>	<u>1,944</u>	<u>408,471</u>

---

Church Langley Community Association  
(A company limited by guarantee)

---

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2022

---

10. Creditors: Amounts falling due within one year

	31 March 2022	31 December 2020
	£	£
Bank overdrafts	-	9,248
Other taxation and social security	404	170
Other creditors	28,014	12,254
Accruals and deferred income	250	250
	<u>28,668</u>	<u>21,922</u>

Church Langley Community Association  
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2022

11. Statement of funds

Statement of funds - current period

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
General Fund	(1,205)	87,616	(72,538)	13,873
<b>Restricted funds</b>				
Extension building repairs fund	9,600	1,500	-	11,100
Buildings Fund	406,527	-	(15,044)	391,483
	<u>416,127</u>	<u>1,500</u>	<u>(15,044)</u>	<u>402,583</u>
<b>Total of funds</b>	<u><u>414,922</u></u>	<u><u>89,116</u></u>	<u><u>(87,582)</u></u>	<u><u>416,456</u></u>

Statement of funds - prior period

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2020 £</i>
<b>Unrestricted funds</b>				
General Fund	31,958	18,803	(51,966)	(1,205)
<b>Restricted funds</b>				
Extension building repairs fund	8,640	960	-	9,600
Buildings Fund	421,571	-	(15,044)	406,527
	<u>430,211</u>	<u>960</u>	<u>(15,044)</u>	<u>416,127</u>
<b>Total of funds</b>	<u><u>462,169</u></u>	<u><u>19,763</u></u>	<u><u>(67,010)</u></u>	<u><u>414,922</u></u>

Church Langley Community Association  
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2022

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 31 March 2022 £	Unrestricted funds 31 March 2022 £	Total funds 31 March 2022 £
Tangible fixed assets	402,583	(9,804)	392,779
Current assets	-	52,345	52,345
Creditors due within one year	-	(28,668)	(28,668)
<b>Total</b>	<b>402,583</b>	<b>13,873</b>	<b>416,456</b>

Analysis of net assets between funds - prior period

	Restricted funds 31 December 2020 £	Unrestricted funds 31 December 2020 £	Total funds 31 December 2020 £
Tangible fixed assets	406,527	1,944	408,471
Current assets	9,600	18,773	28,373
Creditors due within one year	-	(21,922)	(21,922)
<b>Total</b>	<b>416,127</b>	<b>(1,205)</b>	<b>414,922</b>

13. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £705 (2020 - £587).