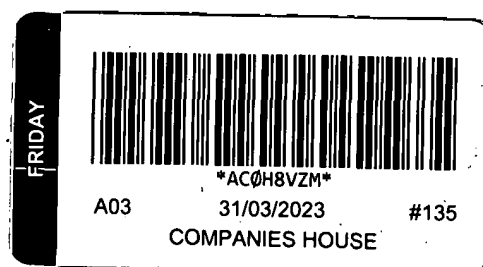


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**Church Langley Community Association**  
(A company limited by guarantee)

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**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2022**



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

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

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

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

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

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

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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.

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

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

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**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.

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

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

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**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 15 December 2022 and signed on their behalf by:

**M Spraggins**  
(Chair of Trustees)



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

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

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**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<br>funds<br>2022<br>£ | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2020<br>£ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <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<br>2022<br>£ | 31 December<br>2020<br>£ |
|--|------|-----------------------|--------------------------|
| <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.

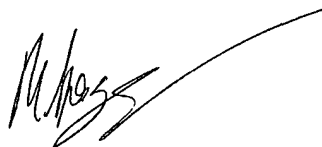
The members have not required the company to obtain an audit for the period in question in accordance with section 476 of Companies Act 2006.

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



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

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

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**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.

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

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

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**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.

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

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

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**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<br/>funds<br/>2022<br/>£</b> | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-----------|--|--|---------------------------------------|
| Donations | 1,500                                      | 18,435                                       | 19,935                                |

|           | <i>Restricted<br/>funds<br/>2020<br/>£</i> | <i>Unrestricted<br/>funds<br/>2020<br/>£</i> | <i>Total<br/>funds<br/>2020<br/>£</i> |
|-----------|--|--|---------------------------------------|
| Donations | 960  | 2,427  | 3,387                                 |

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Church Langley Community Association  
(A company limited by guarantee)

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

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4. Income from charitable activities

|          | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|----------|------------------------------------|-----------------------------|
| Lettings | 69,087                             | 69,087                      |

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

5. Income from other trading activities

Income from fundraising events

|             | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | <i>Total<br/>funds<br/>2020<br/>£</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<br>funds<br>2022<br>£ | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------|----------------------------------|------------------------------------|-----------------------------|
| Direct costs      | 15,044                           | 72,538                             | 87,582                      |
| <b>Total 2022</b> | <b>15,044</b>                    | <b>72,538</b>                      | <b>87,582</b>               |

|                   | Restricted<br>funds<br>2020<br>£ | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------|----------------------------------|------------------------------------|-----------------------------|
| Direct costs      | 15,044                           | 51,966                             | 67,010                      |
| <b>Total 2020</b> | <b>15,044</b>                    | <b>51,966</b>                      | <b>67,010</b>               |

7. Staff costs

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

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

|                                | 2022<br>No. | 2020<br>No. |
|--------------------------------|-------------|-------------|
| Administration and maintenance | 4           | 4           |

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Church Langley Community Association  
(A company limited by guarantee)

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

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**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<br>property<br>£ | Fixtures and<br>fittings<br>£ | Total<br>£ |
|--------------------------|---------------------------|-------------------------------|------------|
| <b>Cost or valuation</b> |                           |                               |            |
| At 1 January 2021        | 601,723                   | 3,240                         | 604,963    |
| At 31 March 2022         | 601,723                   | 3,240                         | 604,963    |
| <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         | 210,240                   | 1,944                         | 212,184    |
| <b>Net book value</b>    |                           |                               |            |
| At 31 March 2022         | 391,483                   | 1,296                         | 392,779    |
| At 31 December 2020      | 406,527                   | 1,944                         | 408,471    |



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Church Langley Community Association  
(A company limited by guarantee)

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

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10. Creditors: Amounts falling due within one year

|                                    | 31 March<br>2022<br>£ | 31 December<br>2020<br>£ |
|------------------------------------|-----------------------|--------------------------|
| 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<br>January 2021<br>£ | Income<br>£          | Expenditure<br>£       | Balance at 31<br>March 2022<br>£ |
|---------------------------------|-----------------------------------|----------------------|------------------------|----------------------------------|
| <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

|                                 | Balance at<br>1 January<br>2020<br>£ | Income<br>£          | Expenditure<br>£       | Balance at<br>31 December<br>2020<br>£ |
|---------------------------------|--------------------------------------|----------------------|------------------------|--|
| <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<br>funds<br>31 March<br>2022<br>£ | Unrestricted<br>funds<br>31 March<br>2022<br>£ | Total<br>funds<br>31 March<br>2022<br>£ |
|-------------------------------|--|--|---|
| 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<br>funds<br>31 December<br>2020<br>£ | Unrestricted<br>funds<br>31 December<br>2020<br>£ | Total<br>funds<br>31 December<br>2020<br>£ |
|-------------------------------|---|---|--|
| 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).