
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)

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Church Langley Community Association
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees	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)
Company registered number	03028439
Charity registered number	1049217
Registered office	Church Langley Community Centre Minton Lane Church Langley Harlow Essex CM17 9TG
Company secretary	M Spraggins

Church Langley Community Association
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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.

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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.

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

		Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
	Note				
Income from:					
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
Total income		1,200	66,974	68,174	73,362
Expenditure on:					
Raising funds		-	2,810	2,810	504
Charitable activities	7	16,818	63,576	80,394	82,472
Total expenditure		16,818	66,386	83,204	82,976
Net movement in funds		(15,618)	588	(15,030)	(9,614)
Reconciliation of funds:					
Total funds brought forward		390,513	16,329	406,842	416,456
Total funds carried forward		374,895	16,917	391,812	406,842

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
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REGISTERED NUMBER: 03028439

BALANCE SHEET
AS AT 31 MARCH 2024

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

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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.

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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

	Restricted funds 2024 £	Total funds 2024 £
Donations	1,200	1,200

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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/> 8,900 <hr/>	<hr/> 8,900 <hr/>

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

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
Letting of halls	57,745	57,745

	<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

	Unrestricted funds 2024 £	Total funds 2024 £
Fundraising	8,366	8,366

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

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

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest	863	863

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

7. Analysis of expenditure on charitable activities

Summary by fund type

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

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

8. Staff costs

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

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

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

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

10. Tangible fixed assets

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

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

11. Debtors

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

12. Creditors: Amounts falling due within one year

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

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**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 £
Unrestricted funds				
General Fund	16,329	66,974	(66,386)	16,917
Restricted funds				
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)	-
	390,513	1,200	(16,818)	374,895
Total of funds	406,842	68,174	(83,204)	391,812

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Fund	13,873	64,462	(62,006)	16,329
Restricted funds				
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
	402,583	8,900	(20,970)	390,513
Total of funds	416,456	73,362	(82,976)	406,842

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**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

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

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)
Total	390,513	16,329	406,842

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).