

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Longheath Community Care and Church
Centre

(A company limited by guarantee)

Charity registration number: 1058336

Company registration number: 3250184

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

LONGHEATH COMMUNITY CARE AND CHURCH CENTRE

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LONGHEATH COMMUNITY CARE AND CHURCH CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|------------------------------------|--|
| Trustees | A P Bebington I Cordery A M Cordery Rev C A Jones B McGinnis (resigned 5 May 2022) L M D Pelosi W Davis (resigned 28 August 2022) Rev B Hengist Y Davy J Wood A Lee (appointed 4 May 2022) D J Wright (appointed 7 December 2022) K M Wright (appointed 7 December 2022) |
| Secretary | I Cordery |
| Charity Registration Number | 1058336 |
| Company Registration Number | 3250184 |
| Registered Office | The charity is incorporated in England. 49A Longheath Gardens Croydon CR0 7TQ |
| Independent Examiner | G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham, Chichester West Sussex PO18 8NF |
| Bankers | CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ |

LONGHEATH COMMUNITY CARE AND CHURCH CENTRE

TRUSTEES' REPORT

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Structure, governance and management

Nature of governing document

Longheath Community Care and Church Centre is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Recruitment and appointment 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. New Trustees are supplied with copies of the Charity Commission booklets on the Responsibilities and Duties of New Trustees, with copies of the Memorandum and Articles of Association and with a copy of the last year's accounts.

Induction and training of Trustees

Training is available on specific topics through Croydon Voluntary Action and Croydon Neighbourhood Care Association.

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 our exposure to the major risks.

Objectives and activities

Objects and aims

The objectives of the Centre, as set out in the Memorandum of Association, are to provide a centre for the benefit of the community, especially the residents of Longheath Gardens Estate in the London Borough of Croydon, by the provision of land, buildings and facilities for public use for the relief of poverty, sickness, disability, old age and infirmity, for the advancement of education, for the advancement of religion and for the promotion of mental, physical and spiritual welfare, being such facilities as these persons have need of by reason of their youth, age, infirmity, or disability, social or economic circumstances and which facilities will improve their condition of life.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

LONGHEATH COMMUNITY CARE AND CHURCH CENTRE

TRUSTEES' REPORT

Achievements and performance

Review of activities

We are very pleased to be able to report that we have had a very successful year of recovery and growth after the difficulties we experienced during the Covid 19 lockdown and beyond. Our financial position has improved and we are able to look forward to the future with confidence.

During the year we were pleased to welcome three new Trustees - Alexia Lee, founder and managing director of Start-it-Right a partner organisation focused on improving the well-being, prospects and community spirit of young people and Keresha and Dominic Wright who are Estate residents and close neighbours of the Centre.

At the start of the year Trustees were particularly pleased to welcome Little Lee's a childcare, breakfast club and after-school club. This provides a much-needed facility for the community.

Another new and successful regular activity began during the year - M's Café run by Emma Shepherd of Let's Talk Disability. This is a learning disability and mental health café providing a friendly and safe space on the third Saturday of each month.

Also during the year Trustees have been pleased to support a monthly food bank at the Centre which was set up and run by a local resident.

The Baptist Church continues to meet at the Centre on Sunday mornings and Arise Fellowship meets on Sunday afternoons.

Trustees are looking forward to developing other initiatives with our users and with Estate residents over the next year which will provide additional much needed services to our local community.

Financial review

Policy on reserves

The Trustees have adopted a Reserves and Risk Management Policy under which funds are maintained at a level at which major annual commitments, payment of the annual insurance premium and a proportion of the year's routine other costs are covered. In addition, designated but unrestricted, funds have been established for the major items of expenditure on the premises and for personnel costs.

This Policy is subject to regular review so that fine-tuning can be carried out as appropriate. The review in the year to 31 March 2021 did not lead to any change in the extent of the general cash retention.

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.

LONGHEATH COMMUNITY CARE AND CHURCH CENTRE

TRUSTEES' REPORT

Statement of responsibilities

The Trustees (who are also the directors of Longheath Community Care and Church Centre 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 10 October 2023 and signed on its behalf by:

Andy Bebington

.....
A P Bebington
Trustee

LONGHEATH COMMUNITY CARE AND CHURCH CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

LONGHEATH COMMUNITY CARE AND CHURCH CENTRE

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 6 to 16.

Responsibilities and basis of report

As the charity's Trustees of Longheath Community Care and Church Centre (and also 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 Longheath Community Care and Church Centre 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 your charity's accounts as 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 Longheath Community Care and Church Centre 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.


.....

G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

10 October 2023

LONGHEATH COMMUNITY CARE AND CHURCH CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2023 £ | Total 2022 £ |
|------------------------------------|------|----------------------------|--------------------------|----------------------|---------------------|
| Income and Endowments from: | | | | | |
| Donations and legacies | 3 | 1,800 | - | 1,800 | 14,464 |
| Charitable activities | 4 | 31,855 | - | 31,855 | 10,400 |
| Investment income | 5 | <u>52</u> | <u>-</u> | <u>52</u> | <u>1</u> |
| Total income | | 33,707 | - | 33,707 | 24,865 |
| Expenditure on: | | | | | |
| Charitable activities | 6 | <u>25,863</u> | <u>-</u> | <u>25,863</u> | <u>37,111</u> |
| Net income/(expenditure) | | <u>7,844</u> | <u>-</u> | <u>7,844</u> | <u>(12,246)</u> |
| Net movement in funds | | 7,844 | - | 7,844 | (12,246) |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | <u>6,099</u> | <u>1,402</u> | <u>7,501</u> | <u>19,747</u> |
| Total funds carried forward | 12 | <u><u>13,943</u></u> | <u><u>1,402</u></u> | <u><u>15,345</u></u> | <u><u>7,501</u></u> |

The notes on pages 8 to 16 form an integral part of these financial statements.

LONGHEATH COMMUNITY CARE AND CHURCH CENTRE

REGISTERED NUMBER: 3250184

BALANCE SHEET AS AT 31 MARCH 2023

| | Note | 2023 £ | 2022 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 9 | <u>2,379</u> | <u>2,974</u> |
| | | <u>2,379</u> | <u>2,974</u> |
| Current assets | | | |
| Debtors | 10 | 4,201 | 3,966 |
| Cash at bank and in hand | | <u>9,856</u> | <u>2,996</u> |
| | | 14,057 | 6,962 |
| Creditors: Amounts falling due within one year | 11 | <u>(1,091)</u> | <u>(2,435)</u> |
| Net current assets | | <u>12,966</u> | <u>4,527</u> |
| Net assets | | <u>15,345</u> | <u>7,501</u> |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | | 1,402 | 1,402 |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>13,943</u> | <u>6,099</u> |
| Total funds | 12 | <u>15,345</u> | <u>7,501</u> |

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 16 were approved by the Trustees, and authorised for issue on 10 October 2023 and signed on their behalf by:

Andy Bebington

.....
A P Bebington
Trustee

The notes on pages 8 to 16 form an integral part of these financial statements.

LONGHEATH COMMUNITY CARE AND CHURCH CENTRE

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

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £5 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Longheath Community Care and Church Centre 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 notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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 the income receivable can be measured reliably.

LONGHEATH COMMUNITY CARE AND CHURCH CENTRE

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

LONGHEATH COMMUNITY CARE AND CHURCH CENTRE

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

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|------------------------|-------------------------------------|
| Furniture and fittings | 20% reducing balance |

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

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 company 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.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

LONGHEATH COMMUNITY CARE AND CHURCH CENTRE

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

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

| | Unrestricted funds General £ | Total 2023 £ | Total 2022 £ |
|-----------------------------------|---------------------------------------|--------------------|--------------------|
| Donations and legacies; | | | |
| Donations | - | - | 1,203 |
| Grants, including capital grants; | | | |
| Grants | 1,800 | 1,800 | 13,261 |
| | <u>1,800</u> | <u>1,800</u> | <u>14,464</u> |

4 Income from charitable activities

| | Unrestricted funds General £ | Total 2023 £ | Total 2022 £ |
|-------------------------|---------------------------------------|--------------------|--------------------|
| Property letting income | 31,735 | 31,735 | 10,400 |
| Events | 120 | 120 | - |
| | <u>31,855</u> | <u>31,855</u> | <u>10,400</u> |

5 Investment income

| | Unrestricted funds General £ | Total 2023 £ | Total 2022 £ |
|---|---------------------------------------|--------------------|--------------------|
| Interest receivable and similar income; | | | |
| Interest receivable on bank deposits | 52 | 52 | 1 |
| | <u>52</u> | <u>52</u> | <u>1</u> |

LONGHEATH COMMUNITY CARE AND CHURCH CENTRE

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

6 Expenditure on charitable activities

| | | Unrestricted funds | | Total | Total |
|----------------------------------|------|--------------------|---------------|---------------|---------------|
| | Note | Designated | General | 2023 | 2022 |
| | | £ | £ | £ | £ |
| Equipment & building maintenance | | - | 2,880 | 2,880 | 19,817 |
| Events and activities | | - | 200 | 200 | - |
| Ground rent | | - | 2,400 | 2,400 | 2,400 |
| Light, heat & water | | - | 9,080 | 9,080 | 5,269 |
| General administration | | - | 1,184 | 1,184 | 1,026 |
| Insurance | | - | 2,674 | 2,674 | 2,445 |
| Independent examination | | - | 960 | 960 | 960 |
| Depreciation | | 595 | - | 595 | 743 |
| Staff costs | 8 | - | 5,890 | 5,890 | 4,451 |
| | | <u>595</u> | <u>25,268</u> | <u>25,863</u> | <u>37,111</u> |

7 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

LONGHEATH COMMUNITY CARE AND CHURCH CENTRE

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

8 Staff costs

The aggregate payroll costs were as follows:

| | 2023 £ | 2022 £ |
|--|-------------------------|-------------------------|
| Staff costs during the year were: | | |
| Wages and salaries | <u>5,890</u> | <u>4,451</u> |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

| | 2023 No | 2022 No |
|-----------|--------------------------|--------------------------|
| Employees | <u>2</u> | <u>2</u> |

No employee received emoluments of more than £60,000 during the year.

9 Tangible fixed assets

| | Furniture and equipment £ | Total £ |
|-----------------------|--|--------------------|
| Cost | | |
| At 1 April 2022 | <u>25,161</u> | <u>25,161</u> |
| At 31 March 2023 | <u>25,161</u> | <u>25,161</u> |
| Depreciation | | |
| At 1 April 2022 | 22,187 | 22,187 |
| Charge for the year | <u>595</u> | <u>595</u> |
| At 31 March 2023 | <u>22,782</u> | <u>22,782</u> |
| Net book value | | |
| At 31 March 2023 | <u>2,379</u> | <u>2,379</u> |
| At 31 March 2022 | <u>2,974</u> | <u>2,974</u> |

LONGHEATH COMMUNITY CARE AND CHURCH CENTRE

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

10 Debtors

| | 2023 £ | 2022 £ |
|---------------|--------------|--------------|
| Trade debtors | 912 | 926 |
| Prepayments | 3,289 | 2,674 |
| Other debtors | - | 366 |
| | <u>4,201</u> | <u>3,966</u> |

11 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|-----------------|--------------|--------------|
| Other creditors | - | 100 |
| Accruals | 1,091 | 2,335 |
| | <u>1,091</u> | <u>2,435</u> |

12 Funds

| | Balance at 1 April 2022 £ | Incoming resources £ | Resources expended £ | Balance at 31 March 2023 £ |
|---------------------------------|------------------------------------|----------------------------|----------------------------|-------------------------------------|
| Unrestricted funds | | | | |
| General | | | | |
| General Funds | 1 | 33,707 | (25,268) | 8,440 |
| Designated | | | | |
| Property Maintenance Fund | 3,098 | - | (595) | 2,503 |
| Personnel Costs Fund | 3,000 | - | - | 3,000 |
| | <u>6,098</u> | <u>-</u> | <u>(595)</u> | <u>5,503</u> |
| Total unrestricted funds | <u>6,099</u> | <u>33,707</u> | <u>(25,863)</u> | <u>13,943</u> |
| Restricted funds | | | | |
| Seniors' Project | 21 | - | - | 21 |
| Lunch Club | 1,381 | - | - | 1,381 |
| | <u>1,402</u> | <u>-</u> | <u>-</u> | <u>1,402</u> |
| Total funds | <u>7,501</u> | <u>33,707</u> | <u>(25,863)</u> | <u>15,345</u> |

LONGHEATH COMMUNITY CARE AND CHURCH CENTRE

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

| | Balance at 1 April 2021 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2022 £ |
|-------------------------------------|------------------------------------|----------------------------|----------------------------|-----------------|--|
| Unrestricted funds | | | | | |
| <i>General</i> | | | | | |
| General Funds | (655) | 24,865 | (36,368) | 12,159 | 1 |
| <i>Designated</i> | | | | | |
| Property Maintenance Fund | 16,000 | - | (743) | (12,159) | 3,098 |
| Personnel Costs Fund | 3,000 | - | - | - | 3,000 |
| | <u>19,000</u> | <u>-</u> | <u>(743)</u> | <u>(12,159)</u> | <u>6,098</u> |
| Total unrestricted funds | <u>18,345</u> | <u>24,865</u> | <u>(37,111)</u> | <u>-</u> | <u>6,099</u> |
| Restricted funds | | | | | |
| Seniors' Project | 21 | - | - | - | 21 |
| Lunch Club | 1,381 | - | - | - | 1,381 |
| | <u>1,402</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,402</u> |
| Total funds | <u>19,747</u> | <u>24,865</u> | <u>(37,111)</u> | <u>-</u> | <u>7,501</u> |

LONGHEATH COMMUNITY CARE AND CHURCH CENTRE

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

13 Analysis of net assets between funds

| | Unrestricted funds | | Restricted funds | Total funds at 31 March 2023 |
|-----------------------|---------------------------|-------------------|-------------------------|-------------------------------------|
| | General | Designated | | |
| | £ | £ | £ | £ |
| Tangible fixed assets | 2,379 | - | - | 2,379 |
| Current assets | 7,152 | 5,503 | 1,402 | 14,057 |
| Current liabilities | (1,091) | - | - | (1,091) |
| Total net assets | <u>8,440</u> | <u>5,503</u> | <u>1,402</u> | <u>15,345</u> |

| | Unrestricted funds | | Restricted funds | Total funds at 31 March 2022 |
|-----------------------|---------------------------|-------------------|-------------------------|-------------------------------------|
| | General | Designated | | |
| | £ | £ | £ | £ |
| Tangible fixed assets | - | 2,974 | - | 2,974 |
| Current assets | 2,436 | 3,124 | 1,402 | 6,962 |
| Current liabilities | (2,435) | - | - | (2,435) |
| Total net assets | <u>1</u> | <u>6,098</u> | <u>1,402</u> | <u>7,501</u> |