

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LTD.

England & Wales · Charity number 1157693

Details

Other names	LGCSA
Status	Registered
Legal form	Charitable company
Company number	08773907
Registered	2014-07-03
Register	View on the Charity Commission register

Contact

Address	94 Dornden Drive Langton Green Tunbridge Wells TN3 0AJ
Phone	01892863902
Email	cul.co1@talk21.com
Website	https://langtongreencsa.org.uk/

Activities

Objects: THE OBJECTS OF THE CHARITY ("THE OBJECTS") ARE TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF THE VILLAGE OF LANGTON GREEN, TUNBRIDGE WELLS, AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.

Activities: promote for the benefit of the inhabitants of Langton Green and the surrounding area the provision of facilities for recreation in the interests of social welfare

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Amateur Sport
- **Who:** Other Defined Groups

Geography

- East Sussex
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£300,785	£240,926	-	-
2023-08-31	£260,771	£210,385	-	-
2022-08-31	£362,632	£268,727	-	-
2021-04-30	£174,286	£120,669	-	-
2020-04-30	£270,917	£110,508	-	-

Trustees

Name	Role	Appointed
James Douglas Ponsford	Chair	2014-07-28
ALLAN WILLIAM CULVERHOUSE		2013-11-13
Adam Stretton		2021-12-01
Benjamin Kemp		2025-08-29
CHRISTOPHER MILES ALLEN		2013-11-13
James Marples		2025-08-29
Laura Elizabeth Kerr-Sheppard		2015-07-14
Martin Russell		2020-08-01
Millie Woodliffe		2021-12-01
Richard Oubridge		2025-08-29
STEVEN CHRISTOPHER ALLDIS		2013-11-13
Simon Poole Norton		2025-10-10

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LTD.

England & Wales - Charity number 1157693

Accounts

Registered Charity number: 1157693
Company No: 08773907

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2024

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

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LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS
TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2024**

Trustees

G J Lambert	<i>Chair - (resigned 11/12/2024)</i>
S C Alldis	
C M Allen	
A W Culverhouse	<i>Treasurer</i>
E R Hughes	<i>(resigned 15/01/2024)</i>
L E Kerr-Sheppard	
K J Lyle	
J D Ponsford	<i>Chair</i>
M C Russell	
A D Stretton	
Dr D Williams	<i>(resigned 11/12/2024)</i>
M Woodliffe	

**Company registration
number**

08773907

**Charity registered
number**

1157693

Registered office

94 Dornden Drive
Langton Green
Tunbridge Wells
Kent
TN3 0AJ

Independent examiner

J Healey BA FCA
Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent
TN9 1BE

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report together with the unaudited financial statements of Langton Green Community Sports Association Limited for the year ended 31 August 2024. This Trustees' report, prepared in accordance with Part 15 of the Companies Act 2006, is also the Trustees' report as required by Part 8 of the Charities Act 2011.

The Trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of "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) – (Charities SORP (FRS 102)).

Structure, governance and management

The company was incorporated as a private company limited by guarantee on 13 November 2013, number 08773907, and is governed by its Memorandum and Articles of Association. The Company became a registered charity on 3 July 2014 under number 1157693.

The management of the charity is the responsibility of the Board of Trustees. The Trustees, as charity Trustees, have control of the charity and its property and funds. Trustees are elected by the members or co-opted by the Trustees save the Speldhurst Parish Council who shall be entitled to nominate from time to time one individual (who need not be a parish councillor or member of the charity) to be a Trustee.

Trustees

The Trustees who held office during the year are as follows:

G J Lambert	<i>Chair – (resigned 11/12/2024)</i>
S C Aldis	
C M Allen	
A W Culverhouse	<i>Treasurer</i>
E R Hughes	<i>(resigned 15/01/2024)</i>
L E Kerr-Sheppard	
K Lyle	
J D Ponsford	<i>Chair</i>
M C Russell	
A D Stretton	
Dr D Williams	<i>(resigned 11/12/2024)</i>
M Woodliffe	

Governance and internal control

The Board of Trustees is responsible for selecting and recruiting suitable Trustees to office. A minimum of 6 and a maximum of 15 individuals over the age of 18, all of whom (except any nominee of Speldhurst Parish Council) must support the objectives, can be elected to the board.

One third of the Trustees shall retire from office each year. A retiring Trustee is eligible for re-election, and there is no limit on the number of times a Trustee may be re-elected. There is no upper age limit imposed on Trustees.

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

The Board of Trustees must meet at least 2 times per year. The Board of Trustees may appoint a Chairman, Vice Chairman and Treasurer.

Objectives and Activities

The objectives of the charitable company are to promote participation in healthy recreation among the inhabitants of the village of Langton Green, Tunbridge Wells and the surrounding area by a) providing facilities for playing amateur sports, and b) advancing amateur sports (where "sports" means sports or games which are recognised by the Charity Commission) from time to time in their guidance / which promote health by involving physical or mental skill or exercise, and to this end the charity shall have membership and facilities which are affordable and without test of skill and open to all regardless of ability, age, politics, race, religion, sex (or sexual orientation) or wealth and thereby providing public benefit.

Achievements and Performance

Review of Activities

The charitable company is now able to fulfil its objectives and offer a wide variety of activities to the inhabitants of Langton Green. We actively wish to encourage all types of sports, not just physical sport and research is currently being carried out to ascertain the demands of the local village and surrounding areas. We look forward to supporting any proposals that hopefully will be forthcoming in the very near future.

We have had another exciting year with all activities having their respective achievements. The football section has had another fine season on the football pitch and we had 62 teams from ages under 7 to under 18. We had 5 different sides (under 12, under 14 and under 16 boys and under 12 and under 16 girls) all playing in Cup Finals on the same weekend in April. The teams have competed in 5 different FA affiliated leagues through the season as well as running training sessions at a number of different venues. The football section is now virtually at full capacity. This created additional problems as the playing facilities are very limited in the local and surrounding areas.

The netball section has again had another very successful year now playing in three leagues: Sevenoaks Junior League, Tunbridge Wells Netball League and Kent County Junior League. We had teams playing in both the winter and summer seasons. In the winter season our teams in the Sevenoaks Junior League were winners in divisions 1,3 and 5 and runners up in divisions 3 and 6. In the Tunbridge Wells League our teams were winners in divisions 2,3 and 5 and runners up in divisions 1,2 and 4. In the summer season we were winners in divisions 1 and 2 and runners up in divisions 1 and 2 in the Sevenoaks League. In the Tunbridge Wells League we won divisions 2 and 4 and runners up in division 1,2 and 4. Finally our under 14 team won the Kent County Junior League. This really has been a major achievement for the club and again I would like to thank Laura Kerr-Shepherd for all her hard work and dedication and the managers and coaches of all the teams taking part. The membership numbers continue to increase and the club hopefully should have a successful future.

The cricket club have now completed another season with us and the club are actively looking for new members. The club have not yet introduced a junior section and hope to develop this soon. The club needs to encourage junior members both, boys and girls, who hopefully will move up to the senior section and enable the cricket section to expand.

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

As reported above the football section have had a very successful year but this has not been without major headaches for the allocation of venues for both matches and training. We have reported that for many years now the football section has suffered from the severe weather and for several months of the season our recreation ground is not playable and we have to use outside 3g pitches. At the end of last year the charity had a 3g application refused by Tunbridge Wells Borough Council and I would like to take this opportunity to thank Guy Lambert, Chris Allen and Steve Alldis for their work in this application which I know has involved many many hours of work. If this application had been approved it would have resolved many problems for the club and also maximised the usage of the pavilion and brought the club's members back home.

Also at the end of December the charity said goodbye to two of its long standing trustees. Firstly, Guy Lambert, the former Chairman of the charity, resigned having served as chairman since the company was formed and was a manager before this in the previous Langton Green Sports Club. Apart from Guy's work in our 3g application he was actively involved in the Pavilion application and the legal formalities with Speldhurst Parish Council. Our thanks, and I am sure those of the entire membership, go to Guy for everything he has done for the charity. David Williams, like Guy, was a manager in the old Sports Club and joined the company on incorporation. David has been very active behind the scenes and our thanks go to him for all his hard work over the years.

Unfortunately, due to circumstances outside of our control we were unable to hold our major fund raising football fiesta which has been in existence for many years and was one of the largest and most successful fiestas in the south-east. We did, however, manage to hold an internal fiesta for over sixty of our teams and the event proved a great success and is to be repeated this year.

Financial Review

The Charity's incoming resources for the year ended 31 August 2024 totalled £300,785 (2023: £260,771) and resources expended totalled £240,926 (2023: £210,385), resulting in net incoming resources of £59,859 (2023: £50,386).

Reserves policy

At the year end, the Charity held unrestricted free reserves of £358,270 (2023: £277,385). This represents 18 months' unrestricted expenditure.

The trustees have reviewed the reserves of the charitable company and have established a policy under which the free reserves held should be equivalent to 6 months of the unrestricted resources expended.

Future Developments

With regard to the membership numbers, the respective clubs (with the exception of the cricket club) are now at near full capacity. We need to concentrate on the cricket and look to develop the youth cricket section, together with any new activities that may be proposed. As mentioned previously these do not have to be sporting activities since we have a lovely pavilion which is not being used to its full capacity. The charity will need to decide whether to resubmit their planning application for a 3g pitch. There are so many positive reasons for the charity to have this facility and it would be a major asset for the local area and the local primary school.

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

Risk management

The trustees regularly review the major operational, financial and governance risks to which the Charity is exposed. Guidance is taken from relevant committees and consultants to ensure systems and procedures are in place to mitigate those risks and determine whether any further steps should be taken to manage those risks more effectively.

The key risk to the charity is compliance with all the regulatory bodies. The trustees have procedures in place to safeguard the members of the charity.

Public Benefit

In accordance with Section 17 of the Charities Act 2011, the Trustees have had due regard to the guidance published by the Charity Commission on public benefit when reviewing the charity's objectives and planning future activities.

Trustees' responsibilities statement

The trustees (who are also directors of Langton Green Community Sports Association Limited 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 charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for maintaining proper accounting records that are sufficient and explain the charitable company's transactions and 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.

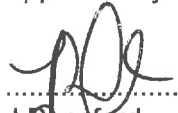
LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

Small company exemptions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime in Part 15 of the Companies Act 2006.

Approved by the Trustees, on 29th May 2025... and signed on their behalf by:


.....
J Ponsford
Chairman

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

I report on the financial statements of Langton Green Community Sports Association Limited for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the Companies Act 2006 ("the 2006 Act").

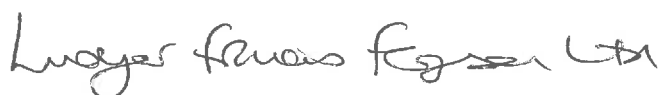
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). 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, that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act;
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.



.....
Jonathan Healey BA FCA



.....
Date

Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent TN9 1BE

Langton Green Community Sports Association Limited
Statement of Financial Activities
(Incorporating Income and Expenditure Account)
for the year ended 31 August 2024

		2024	2024	2024	2023
		Restricted	Unrestricted	Total	Total
		Funds	Funds	Funds	Funds
	Notes	£	£	£	£
Income from:					
Donations	2	15,220	6,147	21,367	16,270
Charitable activities	3	-	271,096	271,096	244,017
Other income		-	4,179	4,179	135
Interest		-	4,143	4,143	349
Total income		15,220	285,565	300,785	260,771
Expenditure on:					
Charitable activities	4	-	240,926	240,926	210,385
Total expenditure		-	240,926	240,926	210,385
Net income		15,220	44,639	59,859	50,386
Transfers between funds		(15,220)	15,220	-	-
Net movement in funds		-	59,859	59,859	50,386
Total funds brought forward		-	931,123	931,123	880,737
Total funds carried forward	13	-	990,982	990,982	931,123

The statement of financial activities includes all gains or losses for the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 16 form part of these financial statements.

Langton Green Community Sports Association Limited
Balance Sheet
as at 31 August 2024

		2024		2023	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	9		632,712		653,738
Current assets					
Debtors	10	16,520		742	
Cash at bank and in hand		344,000		282,008	
		<u>360,520</u>		<u>282,750</u>	
Creditors: Amounts falling due within one year	11	<u>(2,250)</u>		<u>(5,365)</u>	
Net current assets			358,270		277,385
Net assets			<u>990,982</u>		<u>931,123</u>
Funds					
Unrestricted funds	13		990,982		931,123
Total funds			<u>990,982</u>		<u>931,123</u>

The directors are satisfied that the company is entitled to exemption from the requirements to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 29th May 2025.....

.....
J Ponsford
Chair

Company number: 08773907

Langton Green Community Sports Association Limited
Notes to the Accounts
for the year ended 31 August 2024

Status

Langton Green Community Sports Association Limited is a charitable company limited by guarantee and therefore has no share capital. It is incorporated in England and Wales with company number 08773907 and charity number 1157693. The members have undertaken to contribute the sum of £1 in the event that the charitable company is unable to meet its liabilities. The address of the registered office is 94 Dornden Drive, Langton Green, Tunbridge Wells, Kent, TN3 0AJ.

Langton Green Community Sports Association Limited meets the definition of a public benefit entity under FRS 102 as its principal activity is to promote the provision of facilities for recreation and other leisure time.

1 Accounting policies

1.1 Basis of accounting

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) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are prepared in pounds sterling, which is the functional currency of the charitable company, and rounded to the nearest £1.

1.3 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 charitable company 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 the donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

1 Accounting policies (continued)

1.4 Income

Income from donations and grants is recognised when the charitable company is entitled to the funds, the receipt is probable, and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charitable company's control which must be met before the charitable company is entitled to the funds.

Income from charitable activities is recognised to the extent that the charitable company has provided the contracted services. Income received in advance of the service provision is accounted for as deferred income.

No amounts are included in the financial statements for services donated by volunteers.

1.5 Expenditure and creditors

Liabilities, and related expenditure, are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably.

All expenditure is accounted for on an accruals basis and includes VAT which cannot be recovered and is classified in expense categories to which it relates.

Support costs are allocated to the charitable activities of the charity based on the estimated use of the support facilities as assessed by the Trustees.

Governance costs are those costs which relate to the general running of the charitable company as opposed to those costs in respect of fundraising or charitable activities. In accordance with the Charities SORP (FRS 102), these are included with support costs and allocated on the same basis.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated so as to write down to estimated residual value the cost of all tangible fixed assets over the estimated useful life as follows:

Equipment	4 years straight line
Leasehold building	Over the term of the lease
Leasehold land	Over the term of the lease
Recreation ground	50 years straight line

1.7 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

1.8 Financial instruments

The charitable company's basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Langton Green Community Sports Association Limited
Notes to the Accounts
for the year ended 31 August 2024

2	Donations	2024	2023
		£	£
	Donations	21,367	16,270

The comparative figures include £14,080 of restricted income.

3	Charitable Activities	2024	2023
	<i>Amateur sport development</i>	£	£
	Football Club income	212,976	168,125
	Football Fiesta income	11,001	28,992
	Netball Club income	45,675	45,867
	Cricket Club income	1,444	1,033
		271,096	244,017

4	Expenditure	Football Club	Football Fiesta	Netball Club	Cricket Club	2024	2023
		£	£	£		£	£
	Direct costs	121,030	4,734	35,511	796	162,071	164,850
	Support costs	61,949	3,200	13,286	420	78,855	45,535
		182,979	7,934	48,797	1,216	240,926	210,385

5	Direct costs	2024	2023
		£	£
	Kits	2,327	6,083
	Referees	12,684	21,087
	Pitch hire	96,179	84,006
	Affiliations	3,417	3,560
	Pitch material	3,252	3,130
	Courses	1,714	1,773
	Telephone	-	178
	Awards	3,877	4,685
	Coaching	28,479	26,561
	Sundry	3,543	5,789
	Catering expenses	2,169	4,609
	Bank Charges	4,430	3,389
		162,071	164,850

Langton Green Community Sports Association Limited
Notes to the Accounts
for the year ended 31 August 2024

6 Support costs	2024	2023
	£	£
Depreciation	50,294	41,667
Website	1,014	420
Consultancy	13,033	-
Loss on disposal	11,206	-
Sundry	818	828
Governance costs:		
Independent examiner's fees	1,320	1,450
Accountancy fees	1,170	1,170
	<u>78,855</u>	<u>45,535</u>

7 Staff costs and numbers

There were no employees during the period (2023: Nil).

8 Trustee remuneration

The Trustees are considered to be key management personnel. No trustee received any remuneration during the year (2023: £nil). 4 trustees (2023: 8) were reimbursed for the following expenses in the year:

	2024	2023
	£	£
Pitch hire, kit, manager expenses, maintenance and fiesta expenses.	<u>3,071</u>	<u>10,314</u>

Langton Green Community Sports Association Limited
Notes to the Accounts
for the year ended 31 August 2024

9 Tangible fixed assets

	Leasehold building £	Leasehold land	Recreation ground £	Equipment £	Total £
Cost					
As at 1 September 2023	511,624	50,000	168,930	168,770	899,324
Additions	-	-	12,989	27,486	40,475
Disposals				(85,201)	(85,201)
At 31 August 2024	511,624	50,000	181,919	111,055	854,598
Depreciation					
As at 1 September 2023	129,126	2,500	3,379	110,581	245,586
Charge for the year	17,642	1,250	3,638	27,764	50,294
Eliminated on disposals				(73,994)	(73,994)
At 31 August 2024	146,768	3,750	7,017	64,351	221,886
Net book value					
At 31 August 2024	364,856	46,250	174,902	46,704	632,712
At 30 August 2023	382,498	47,500	165,551	58,189	653,738

As a condition of the grant received from The Football Foundation, Langton Green Community Sports Association Limited has pledged the Langton Green Pavilion to the Foundation by way of a mortgage charge as a continuing security for a period of 21 years from 14 May 2015.

Langton Green Community Sports Association Limited
Notes to the Accounts
for the year ended 31 August 2024

10 Debtors: amounts falling due within one year

	2024	2023
	£	£
Prepayments and accrued income	16,520	742

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accounts payable	-	3,365
Accruals	2,250	2,000
	2,250	5,365

12 Control

The charitable company is controlled by its members.

13 Movement in funds

<i>Current year</i>	1 September	Incoming	Resources		31 August
	2023	resources	expended	Transfers	2024
	£	£	£	£	£
Unrestricted funds					
General funds	931,123	285,565	(240,926)	15,220	990,982
Restricted funds					
The Langton Green Rec Renovation Project	-	14,080	-	(14,080)	-
The Premier League & The FA Facilities Fund	-	1,140	-	(1,140)	-
	931,123	300,785	(240,926)	-	990,982

Langton Green Community Sports Association Limited
Notes to the Accounts
for the year ended 31 August 2024

13 Movement in funds (continued)

<i>Prior year</i>	1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	31 August 2023 £
Unrestricted funds					
General funds	880,737	246,691	(210,385)	14,080	931,123
Restricted funds					
The Langton Green Rec Renovation Project	-	14,080	-	(14,080)	-
	<u>880,737</u>	<u>260,771</u>	<u>(210,385)</u>	<u>-</u>	<u>931,123</u>

The Langton Green Rec Renovation Project: this funding was received to contribute to the recreation ground improvements, hence the transfer to unrestricted funds in the period.

The Premier League & Facilities Fund: this funding was received to contribute to football equipment, hence the transfer to unrestricted funds in the period.

14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Fund balances at 31 August 2024 are represented by:			
Tangible fixed assets	632,712	632,712	653,738
Net current assets	358,270	358,270	277,385
Total net assets	<u>990,982</u>	<u>990,982</u>	<u>931,123</u>

15 Related party transactions

There have been no related party transactions in the period that require disclosure.

16 General volunteers

The charity relies on the contribution of unpaid general volunteers, who provide their time to enable local sports matches and tournaments to take place. The average head count of unpaid general volunteers during the period was 170 (2023: 150).

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LTD.

England & Wales - Charity number 1157693

Accounts

Registered Charity number: 1157693
Company No: 08773907

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2023

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

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LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS
TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2023**

Trustees

G J Lambert	<i>Chair</i>
S C Alldis	
C M Allen	
C M Braidwood	(resigned 31/05/2023)
A W Culverhouse	<i>Treasurer</i>
E R Hughes	(resigned 15/01/2024)
L E Kerr-Sheppard	
K J Lyle	
J D Ponsford	
M C Russell	
A D Stretton	
Dr D Williams	
M Woodliffe	

**Company registration
number**

08773907

**Charity registered
number**

1157693

Registered office

94 Dornden Drive
Langton Green
Tunbridge Wells
Kent
TN3 0AJ

Independent examiner

J Healey BA FCA
Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent
TN9 1BE

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report together with the unaudited financial statements of Langton Green Community Sports Association Limited for the year ended 31 August 2023. This Trustees' report, prepared in accordance with Part 15 of the Companies Act 2006, is also the Trustees' report as required by Part 8 of the Charities Act 2011.

The Trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of "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)).

Structure, governance and management

The company was incorporated as a private company limited by guarantee on 13 November 2013, number 08773907, and is governed by its Memorandum and Articles of Association. The Company became a registered charity on 3 July 2014 under number 1157693.

The management of the charity is the responsibility of the Board of Trustees. The Trustees as charity Trustees have control of the charity and its property and funds. Trustees are elected by the members or co-opted by the Trustees save the Speldhurst Parish Council who shall be entitled to nominate from time to time one individual (who need not be a parish councillor or member of the charity) to be a Trustee.

Trustees

The Trustees who held office during the year are as follows:

G J Lambert	<i>Chair</i>
S C Alldis	
C M Allen	
C M Braidwood	(resigned 31/05/2023)
A W Culverhouse	<i>Treasurer</i>
E R Hughes	(resigned 15/01/2024)
L E Kerr-Sheppard	
K Lyle	
J D Ponsford	
M C Russell	
A D Stretton	
Dr D Williams	
M Woodliffe	

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

Governance and internal control

The Board of Trustees is responsible for selecting and recruiting suitable Trustees to office at the Annual General Meeting. A minimum of 6 and a maximum of 15 individuals over the age of 18, all of whom (except any nominee of Speldhurst Parish Council) must support the objectives, can be elected to the board.

One third of the Trustees shall retire from office at each Annual General Meeting. A retiring Trustee is eligible for re-election, and there is no limit on the number of times a Trustee may be re-elected. There is no upper age limit imposed on Trustees.

The Board of Trustees must meet at least 2 times per year. The Board of Trustees may appoint a Chairman, Vice Chairman and Treasurer.

Objectives and Activities

The objectives of the charitable company are to promote participation in healthy recreation among the inhabitants of the village of Langton Green, Tunbridge Wells and the surrounding area by a) providing facilities for playing amateur sports, and/or b) advancing amateur sports (where "sports" means sports or games which are recognised by the Charity Commission) from time to time in their guidance / which promote health by involving physical or mental skill or exercise, and to this end the charity shall have membership and facilities which are affordable and without test of skill and open to all regardless of ability, age, politics, race, religion, sex (or sexual orientation) or wealth and thereby providing public benefit.

Achievements and Performance

Review of Activities

We have had another exciting year with all activities having their respective achievements. Unfortunately, with regard to our football section their continued success has created additional problems both in administration and playing and training facilities. Our Director of Football Chris Allen has a virtually impossible job of allocating pitches every week as we now use several locations in the surrounding area offering both grass and 3G playing surfaces. The training programme, like the match playing facilities, are also held in several locations and the demand for these playing surfaces continues to increase with more and more clubs now switching from grass to 3G surfaces due mainly to the weather which has continued to disrupt match timetables. The football and netball sections were virtually at full capacity. This created additional problems as the playing facilities are very limited in the immediate and surrounding areas. The drainage project at the recreation ground has nearly reached completion but will need some additional work over the next few years.

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

The netball section has again had a very successful year playing in two leagues: Sevenoaks Junior League and Tunbridge Wells Adult League. Teams were entered in both the winter and summer seasons. In the Junior League in the winter we were Division 1 winners, in Division 3 we were winners and runners up. In Division 5 we were winners and in Division 6 we were runners up. In the Adult League we were runners up in Division 1 and 2, winners of Division 3 and Division 4 and runners up in Division 5. In the Junior summer league we were runners up in Division 1 and 3 and winners in Division 5. In the Adult summer league we were runners up in Divisions 1, 2 and 4 and winners in Division 3 and 5. This really has been a major achievement for the club, and I would like to thank Laura Kerr Shepherd for all her hard work and dedication and the managers and coaches of all the teams taking part. The membership numbers continue to increase, and the club hopefully should have a successful future.

The charitable company is now able to fulfil its objectives and offer a wide variety of activities to the inhabitants of Langton Green. We actively wish to encourage all types of sports, not just physical sport and research is currently being carried out to ascertain the demands of the local village and surrounding areas. We offer a wide cross section of activities and look forward to supporting any proposals that hopefully will be forthcoming in the very near future. We have been approached with some new ideas and hopefully we will be able to offer these in the near future.

The cricket club have now completed their first season with us, and the club are actively looking for new members. The club have not yet introduced a junior section and hope to develop this soon. The club needs to encourage junior members, both boys and girls, who hopefully will move up to the senior section and enable the club to expand.

The football section has once again had a very successful season with a number of teams winning their respective divisions and cup competitions. As mentioned in previous reports our major hurdle is still the playing facilities and we are now very reliant on all-weather playing surfaces. With so many teams now playing away from the recreation ground this has led to major rescheduling of matches and training. The club's thanks must go to our Director of Football Chris Allen who has again performed the impossible and ensured that all teams had training facilities and pitches to play matches on. The club's success, which is due to the hard work and dedication of so many, will continue to cause problems of pitch and training allocations. We are now back using the recreation ground and there is still further work to do on the ground, but it is hoped that we can now play more games than we could before the project was undertaken. However, the weather that has been experienced during the season has been some of the most severe we have seen for some time. Unfortunately, some teams had to disband at the start of the season due to a lack of numbers which may have been a result of the pandemic when there was no football played and players found other interests.

In early June we were able to hold our major fund-raising football fiesta which was a great success and many thanks to all those who helped make it such an enjoyable weekend. Following the success of last year's girls tournament we introduced girls matches in this tournament which was very successful with some very exciting and competitive matches.

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

The girl's football section has continued to expand, and we now have a number of teams, some of which have been very successful. The girls are now playing in leagues and the standard of football is extremely high. Girl's football is still actively encouraged by the Football Association, and we need to promote the activity in our local and surrounding areas. As an FA Charter Standard Club we are always reviewing our policies in relation to child protection, the quality of our coaching. We consider this prestigious award as a recognition that currently we have achieved the demands of running a youth football club, but we must and will ensure that all aspects of the operation are addressed and reviewed on a regular basis.

Financial Review

The Charity's incoming resources for the year ended 31 August 2023 totalled £260,771 (2022: £362,632) and resources expended totalled £210,385 (2022: £268,727) resulting in net incoming resources of £50,386 (2022: £93,905).

Reserves policy

At the year end, the Charity held unrestricted free reserves of £277,385 (2022: £275,195) This represents 12 month's unrestricted expenditure.

The trustees have reviewed the reserves of the charitable company and have established a policy under which the free reserves held should be equivalent to 6 months of the unrestricted resources expended. These excess reserves are expected to be spent in the coming years as improvements are made to the club's facilities.

Future Developments

The charitable company is now in an excellent position in which to explore and fulfil its objectives and activities. The football club are hoping that the pitch behind the hedge will become a 4G pitch which could transform our ability to play matches and train on a regular basis without any weather interference. A considerable amount of work has already been undertaken by the Football Foundation and a planning application has been submitted. We are also looking at making better use of the Pavilion and hope to have some positive news soon. The future does look very encouraging, and it is hoped that we can promote nonsporting activities and maximise our facilities.

With the Cricket Club now actively part of the charity we look forward to exploring how to develop and expand cricket for all ages both boys and girls. As with the football the younger members are the future of the club so hopefully the men's section will also benefit from the new set up.

Risk management

The trustees regularly review the major operational, financial and governance risks to which the Charity is exposed. Guidance is taken from relevant committees and consultants to ensure systems and procedures are in place to mitigate those risks and determine whether any further steps should be taken to manage those risks more effectively.

The key risk to the charity is compliance with all the regulatory bodies. The trustees have procedures in place to safeguard the members of the charity.

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

Public Benefit

In accordance with Section 17 of the Charities Act 2011, the Trustees have had due regard to the guidance published by the Charity Commission on public benefit when reviewing the charity's objectives and planning future activities.

Trustees' responsibilities statement

The trustees (who are also directors of Langton Green Community Sports Association Limited 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 charitable company and of the incoming resource and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient and explain the charitable company's transactions and 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 company exemptions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime in Part 15 of the Companies Act 2006.

Approved by the Trustees, on 26/6/2024 and signed on their behalf by:



G J Lambert
Chairman

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

I report on the financial statements of Langton Green Community Sports Association Limited for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity trustees (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the Companies Act 2006 ("the 2006 Act").

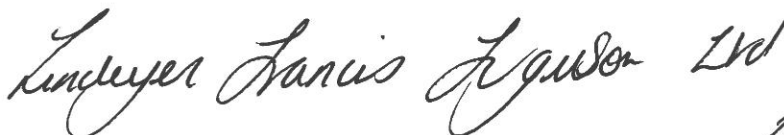
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). 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 the company as required by section 386 of the 2006 Act;
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.



.....
Jonathan Healey BA FCA

27 JUNE 2024
.....
Date

Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent TN9 1BE

Langton Green Community Sports Association Limited
Statement of Financial Activities
(Incorporating Income and Expenditure Account)
for the year ended 31 August 2023

		2023	2023	2023	16 month period to 31 August 2022
	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds £	Total Funds £
Income from:					
Donations	2	14,080	2,190	16,270	10,110
Charitable activities	3	-	244,017	244,017	352,507
Other income		-	135	135	-
Interest		-	349	349	15
Total income		14,080	246,691	260,771	362,632
Expenditure on:					
Charitable activities	4	-	210,385	210,385	268,727
Total expenditure		-	210,385	210,385	268,727
Net income		14,080	36,306	50,386	93,905
Transfers between funds		(14,080)	14,080	-	-
Net movement in funds		-	50,386	50,386	93,905
Total funds brought forward		-	880,737	880,737	786,832
Total funds carried forward	13	-	931,123	931,123	880,737

The statement of financial activities includes all gains or losses for the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 15 form part of these financial statements.

Langton Green Community Sports Association Limited
Balance Sheet
as at 31 August 2023

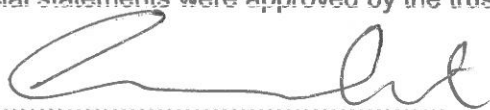
		2023		As restated 2022	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	9		653,738		654,292
Current assets					
Debtors	10	742		1,831	
Cash at bank and in hand		282,008		232,537	
		<u>282,750</u>		<u>234,368</u>	
Creditors: Amounts falling due within one year	11	(5,365)		(7,923)	
Net current assets			277,385		226,445
Net assets			<u>931,123</u>		<u>880,737</u>
Funds					
Unrestricted funds	13		931,123		880,737
Total funds			<u>931,123</u>		<u>880,737</u>

The directors are satisfied that the company is entitled to exemption from the requirements to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 26/6/2024



G J Lambert
Chair

Company number: 08773907

Langton Green Community Sports Association Limited
Notes to the Accounts
for the year ended 31 August 2023

Status

Langton Green Community Sports Association Limited is a charitable company limited by guarantee and therefore has no share capital. It is incorporated in England and Wales with company number 08773907 and charity number 1157693. The members have undertaken to contribute the sum of £1 in the event that the charitable company is unable to meet its liabilities. The address of the registered office is 94 Dornden Drive, Langton Green, Tunbridge Wells, Kent, TN3 0AJ.

Langton Green Community Sports Association Limited meets the definition of a public benefit entity under FRS 102 as its principal activity is to promote the provision of facilities for recreation and other leisure time.

1 Accounting policies

1.1 Basis of accounting

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) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are prepared in pounds sterling, which is the functional currency of the charitable company, and rounded to the nearest £1.

1.2 Reporting Period

The financial statements for the prior period are presented for the 16 month period ended 31 August 2022 therefore prior year comparatives are not comparable.

1.3 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 charitable company 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 the donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

1 Accounting policies (continued)

1.4 Income

Income from donations and grants is recognised when the charitable company is entitled to the funds, the receipt is probable, and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charitable company's control which must be met before the charitable company is entitled to the funds.

Income from charitable activities is recognised to the extent that the charitable company has provided the contracted services. Income received in advance of the service provision is accounted for as deferred income.

No amounts are included in the financial statements for services donated by volunteers.

1.5 Expenditure and creditors

Liabilities, and related expenditure, are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably.

All expenditure is accounted for on an accruals basis and includes VAT which cannot be recovered and is classified in expense categories to which it relates.

Support costs are allocated to the charitable activities of the charity based on the estimated use of the support facilities as assessed by the Trustees.

Governance costs are those costs which relate to the general running of the charitable company as opposed to those costs in respect of fundraising or charitable activities. In accordance with the Charities SORP (FRS 102), these are included with support costs and allocated on the same basis.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated so as to write down to estimated residual value the cost of all tangible fixed assets over the estimated useful life as follows:

Equipment	25% reducing balance
Leasehold building	Over the term of the lease
Leasehold land	Over the term of the lease
Recreation ground	50 years straight line

1.7 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

1.8 Financial instruments

The charitable company's basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Langton Green Community Sports Association Limited
Notes to the Accounts
for the year ended 31 August 2023

2 Donations	2023	2022
	£	£
Donations	16,270	10,110
	<u>16,270</u>	<u>10,110</u>

The comparative figures include £5,965 of restricted income.

3 Charitable Activities	2023	2022
<i>Amateur sport development</i>	£	£
Football Club income	168,125	259,447
Football Fiesta income	28,992	29,240
Netball Club income	45,867	61,969
Cricket Club income	1,033	1,851
	<u>244,017</u>	<u>352,507</u>

4 Expenditure	Football Club	Football Fiesta	Netball Club	Cricket Club	2023	2022
	£	£	£		£	£
Direct costs	101,497	12,794	49,969	590	164,850	215,442
Support costs	31,373	5,410	8,559	193	45,535	53,285
	<u>132,870</u>	<u>18,204</u>	<u>58,528</u>	<u>783</u>	<u>210,385</u>	<u>268,727</u>

5 Direct costs	2023	2022
	£	£
Kits	6,083	5,304
Referees	21,087	22,683
Pitch hire	84,006	110,477
Criminal record check	-	949
Affiliations	3,560	8,957
Pitch material	3,130	10,425
Courses	1,773	2,580
Telephone	178	884
Awards	4,685	3,440
Coaching	26,561	36,166
First aid	-	250
Sundry	5,789	2,982
Catering expenses	4,609	4,848
Security	-	375
Bank Charges	3,389	5,122
	<u>164,850</u>	<u>215,442</u>

Langton Green Community Sports Association Limited
Notes to the Accounts
for the year ended 31 August 2023

6 Support costs	2023	2022
	£	£
Bank charges	-	8
Depreciation	41,667	49,789
Website	420	894
Sundry	827	704
Governance costs:		
Independent examiner's fees	1,450	1,390
Accountancy fees	1,170	500
	45,534	53,285

7 Staff costs and numbers

There were no employees during the period (2022: Nil).

8 Trustee remuneration

The Trustees are considered to be key management personnel. No trustee received any remuneration during the year (2022: £nil). 8 trustees (2022: 7) were reimbursed for the following expenses in the year:

	2023	2022
	£	£
Pitch hire, kit, manager expenses, maintenance and fiesta expenses.	10,314	40,371

9 Tangible fixed assets

	Leasehold building	Leasehold land	Recreation ground	Equipment	Total
	£		£	£	£
Cost (as restated)					
As at 1 September 2022	511,624	50,000	150,365	146,222	858,211
Additions	-	-	18,565	22,548	41,113
At 31 August 2023	511,624	50,000	168,930	168,770	899,324
Depreciation (as restated)					
As at 1 September 2022	111,484	1,250	-	91,185	203,919
Charge for the year	17,642	1,250	3,379	19,396	41,667
At 31 August 2023	129,126	2,500	3,379	110,581	245,586
Net book value					
At 31 August 2023	382,498	47,500	165,551	58,189	653,738
At 30 August 2022	400,140	48,750	150,365	55,037	654,292

As a condition of the grant received from The Football Foundation, Langton Green Community Sports Association Limited has pledged the Langton Green Pavilion to the Foundation by way of a mortgage charge as a continuing security for a period of 21 years from 14 May 2015.

Langton Green Community Sports Association Limited
Notes to the Accounts
for the year ended 31 August 2023

10 Debtors: amounts falling due within one year	2023	As restated 2022
	£	£
Prepayments	742	742
Other Debtors	-	1,089
	<u>742</u>	<u>1,831</u>

11 Creditors: amounts falling due within one year	2023	2022
	£	£
Accounts payable	3,365	6,173
Accruals	2,000	1,750
	<u>5,365</u>	<u>7,923</u>

12 Control

The charitable company is controlled by its members.

13 Movement in funds

	1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	31 August 2023 £
<i>Current year</i>					
Unrestricted funds					
General funds	880,737	246,691	(210,385)	14,080	931,123
Restricted funds					
The Langton Green Rec Renovation Project	-	14,080	-	(14,080)	-
	<u>880,737</u>	<u>260,771</u>	<u>(210,385)</u>	<u>-</u>	<u>931,123</u>

Langton Green Community Sports Association Limited
Notes to the Accounts
for the year ended 31 August 2023

13 Movement in funds (continued)

<i>Prior year</i>	1 May 2021 £	Incoming resources £	Resources expended £	Transfers £	31 August 2022 £
Unrestricted funds					
General funds	786,832	356,667	(268,727)	5,965	880,737
Restricted funds					
The Langton Green Rec Renovation Project	-	5,965	-	(5,965)	-
	<u>786,832</u>	<u>362,632</u>	<u>(268,727)</u>	<u>-</u>	<u>880,737</u>

The Langton Green Rec Renovation Project: this funding was received to contribute to the recreation ground improvements, hence the transfer to unrestricted funds in the period.

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fund balances at 31 August 2023 are represented by:			
Tangible fixed assets	653,738	653,738	605,542
Net current assets	277,385	277,385	275,195
Total net assets	<u>931,123</u>	<u>931,123</u>	<u>880,737</u>

15 Related party transactions

There have been no related party transactions in the period that require disclosure.

16 General volunteers

The charity relies on the contribution of unpaid general volunteers, who provide their time to enable local sports matches and tournaments to take place. The average head count of unpaid general volunteers during the period was 150 (2022: 150).

17 Prior year restatement

During the preparation of these financial statements it was noted that the leasehold land should be reflected as an asset of the company, rather than as a prepayment of rent. This adjustment is entirely presentational on the balance sheet and has no impact on funds as at 1 September 2022.

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LTD.

England & Wales - Charity number 1157693

Accounts

Registered Charity number: 1157693

Company No: 08773907

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
31 AUGUST 2022

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

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LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS
TRUSTEES AND ADVISERS
FOR THE PERIOD ENDED 31 AUGUST 2022**

Trustees

G J Lambert	<i>Chair</i>
S C Aldis	
C M Allen	
C M Braidwood	(resigned 31/05/2023)
A W Culverhouse	<i>Treasurer</i>
E R Hughes	
L E Kerr-Sheppard	
K J Lyle	
J D Ponsford	
M C Russell	
A D Stretton	
Dr D Williams	
M Woodliffe	

**Company registration
number**

08773907

**Charity registered
number**

1157693

Registered office

94 Dornden Drive
Langton Green
Tunbridge Wells
Kent
TN3 0AJ

Independent examiner

J Healey BA FCA
Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent
TN9 1BE

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 AUGUST 2022

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report together with the unaudited financial statements of Langton Green Community Sports Association Limited for the period ended 31 August 2022. This Trustees' report, prepared in accordance with Part 15 of the Companies Act 2006, is also the Trustees' report as required by Part 8 of the Charities Act 2011.

The Trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of "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)).

Structure, governance and management

The company was incorporated as a private company limited by guarantee on 13 November 2013, number 08773907, and is governed by its Memorandum and Articles of Association. The Company became a registered charity on 3 July 2014 under number 1157693.

The management of the charity is the responsibility of the Board of Trustees. The Trustees as charity Trustees have control of the charity and its property and funds. Trustees are elected by the members or co-opted by the Trustees save the Speldhurst Parish Council who shall be entitled to nominate from time to time one individual (who need not be a parish councillor or member of the charity) to be a Trustee.

Trustees

The Trustees who held office during the period are as follows:

G J Lambert	<i>Chair</i>
S C Alldis	
C M Allen	
C M Braidwood	(resigned 31/05/2023)
A W Culverhouse	<i>Treasurer</i>
H Harman	(resigned 01/12/2021)
E R Hughes	
L E Kerr-Sheppard	
I D Knapp	(resigned 27/05/2022)
K Lyle	
J D Ponsford	
M C Russell	
A D Stretton	(appointed 01/12/2021)
Dr D Williams	
M Woodliffe	(appointed 01/12/2021)

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31 AUGUST 2022

Governance and internal control

The Board of Trustees is responsible for selecting and recruiting suitable Trustees to office at the Annual General Meeting. A minimum of 6 and a maximum of 15 individuals over the age of 18, all of whom (except any nominee of Speldhurst Parish Council) must support the objectives can be elected to the board.

One third of the Trustees shall retire from office at each Annual General Meeting. A retiring Trustee is eligible for re-election, and there is no limit on the number of times a Trustee may be re-elected. There is no upper age limit imposed on Trustees.

The Board of Trustees must meet at least 2 times per year. The Board of Trustees may appoint a Chairman, Vice Chairman and Treasurer.

Objectives and Activities

The objectives of the charitable company are to promote participation in healthy recreation among the inhabitants of the village of Langton Green, Tunbridge Wells and the surrounding area by a) providing facilities for playing amateur sports, and/or b) advancing amateur sports (where "sports" means sports or games which are recognised by the Charity Commission) from time to time in their guidance / which promote health by involving physical or mental skill or exercise, and to this end the charity shall have membership and facilities which are affordable and without test of skill and open to all regardless of ability, age, politics, race, religion, sex (or sexual orientation) or wealth and thereby providing public benefit.

Achievements and Performance

Review of Activities

The pandemic was finally over and we were all able to get back to some kind of normality. Everybody including managers, coaches and players were all very keen to get their respective new seasons underway. The football and netball sections were virtually at full capacity. This created additional problems as the playing facilities are very limited in the immediate and surrounding areas. The drainage project at the recreation ground has nearly reached completion but will need some additional work over the next few years. After such a disruptive period with the pandemic the respective activities had initial hurdles to overcome and all have now seen their membership numbers increase. The netball section now has a membership in excess of 400 and it is extremely exciting to see that there are over 270 members that only attend training sessions as they are currently too young to be entered into a league.

The netball club are now entered in four leagues and have had an amazing season. In the Sevenoaks League the section played in Divisions 1, 2 and 4 and came 1st and 2nd in Divisions 1 and 2 and 1st in Division 4. In the Tunbridge Wells Adult League the teams were playing in Division 2, 3 and 5 and came 1st in all three. The same results were achieved in the other two leagues. I would like to thank Laura Kerr Shepherd for all her hard work together with the managers and coaches of all the teams and those that take the training sessions for the younger age groups. With that number of younger players coming through the future looks very encouraging.

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31 AUGUST 2022

The charitable company is now able to fulfil its objectives and offer a wide variety of activities to the inhabitants of Langton Green. We actively wish to encourage all types of sports, not just physical sport, and research is currently being carried out to ascertain the demands of the local village and surrounding areas. We offer a wide cross section of activities and look forward to supporting any proposals that hopefully will be forthcoming in the very near future.

As I reported in the 2021 report, the cricket club has now joined the charity and it was unfortunate that the pandemic struck, which put a hold on the development of the section, as we are very keen to introduce younger members to the club. It is hoped that once cricket has returned to being played at the recreation ground a whole new membership base will be achieved as we look to offer cricket to all ages including girls.

The football section has once again had a very successful season with a number of teams winning their respective divisions and cup competitions. As mentioned earlier, our major hurdle is now playing facilities and we are very reliant on all weather playing surfaces. With so many teams now playing away from the recreation ground this has led to major rescheduling of matches and training. The club's thanks must go to Chris Allen who has again performed the impossible and ensured that all teams had training facilities and pitches to play matches on. The club's success, which is due to the hard work and dedication of so many, will continue to cause problems of pitch and training allocations. As soon as the recreation ground project is complete, we hope that this will allow more games to be played during the winter period. The club continues to grow especially in the younger age groups and our policy to offer football to all five and six year olds free of any charge has been well received and this is a policy that will continue for the foreseeable future. These younger players will be the future of our club and it is important that we have the facilities in place for all to move forward, succeed and the most important ingredient enjoy their experience. Whilst we all enjoy winning the club ensures that every player regardless of ability is encouraged to participate and maximise their potential.

We were able in early June to hold our major fund raising football fiesta, which was a great success, and many thanks to all those who helped make it such an enjoyable weekend. This year we held our first girls tournament on the Friday with a large number of teams taking part and the standard of football was excellent and it is hoped that some form of girls tournament can be incorporated in future fiestas.

The girls football has continued to expand and we now have a number of teams. The girls are now playing in a league and the standard of football is extremely high. The girls football is still actively encouraged by the Football Association and we need to promote the activity in our local and surrounding areas. As an FA Charter Standard Club we are always reviewing our policies in relation to child protection, the quality of our coaching. We consider this prestigious award as a recognition that currently we have achieved the demands of running a youth football club but we must and will ensure that all aspects of the operation are addressed and reviewed on a regular basis.

Financial Review

The Charity's incoming resources for the period ended 31 August 2022 totalled £362,632 (30 April 2021: £174,286) and resources expended totalled £268,727 (30 April 2021: £120,029) resulting in net incoming resources of £93,905 (30 April 2021: £54,257).

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31 AUGUST 2022

Reserves policy

At the period end, the Charity held unrestricted free reserves of £275,195 (30 April 2021: £190,426)
This represents 12 month's unrestricted expenditure.

The trustees have reviewed the reserves of the charitable company and have established a policy under which the free reserves held should be equivalent to 6 months of the unrestricted resources expended. These excess reserves are expected to be spent in the coming years as improvements are made to the club's facilities.

Future Developments

The charitable company is now in an excellent position in which to explore and fulfil its objectives and activities. As hopefully we see the end of the pandemic it is hoped we can now move forward and actively encourage the wide variety of activities that could be available to the inhabitants of Langton Green. It is our intention to actively promote the availability of the pavilion and encourage and support any future proposals.

With the Cricket Club now actively part of the charity we look forward to exploring how to develop and expand cricket for all ages both boys and girls. As with the football the younger members are the future of the club so hopefully the men's section will also benefit from the new set up.

Risk management

The trustees regularly review the major operational, financial and governance risks to which the Charity is exposed. Guidance is taken from relevant committees and consultants to ensure systems and procedures are in place to mitigate those risks and determine whether any further steps should be taken to manage those risks more effectively.

The key risk to the charity is compliance with all the regulatory bodies. The trustees have procedures in place to safeguard the members of the charity.

Public Benefit

In accordance with Section 17 of the Charities Act 2011, the Trustees have had due regard to the guidance published by the Charity Commission on public benefit when reviewing the charity's objectives and planning future activities.

Trustees' responsibilities statement

The trustees (who are also directors of Langton Green Community Sports Association Limited 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).

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (Continued)
FOR THE PERIOD ENDED 31 AUGUST 2022

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

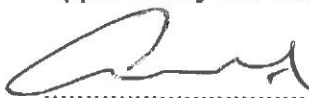
- ~ select suitable accounting policies and then apply them consistently;
- ~ observe the methods and principles in the Charities SORP;
- ~ make judgements and accounting estimates that are reasonable and prudent;
- ~ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient and explain the charitable company's transactions and 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 company exemptions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime in Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



G J Lambert
Chairman

Date

26th Aug 22

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE PERIOD ENDED 31 AUGUST 2022**

I report on the financial statements of Langton Green Community Sports Association Limited for the period ended 31 August 2022.

Responsibilities and basis of report

As the charity trustees (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company 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 the company as required by section 386 of the 2006 Act;
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.



Jonathan Healey BA FCA

Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent TN9 1BE

Date: 28 June 2023

Langton Green Community Sports Association Limited
Statement of Financial Activities
(Incorporating Income and Expenditure Account)
for the period ended 31 August 2022

		2022	2022	18 month period to 31 August 2022	Year to 30 April 2021
	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds £	Total Funds £
Income from:					
Donations	2	5,965	4,145	10,110	26,569
Charitable activities	3	-	352,507	352,507	147,707
Interest		-	15	15	10
Total income		5,965	356,667	362,632	174,286
Expenditure on:					
Charitable activities	4	-	268,727	268,727	120,029
Total expenditure		-	268,727	268,727	120,029
Net income		5,965	87,940	93,905	54,257
Transfers between funds		(5,965)	5,965	-	-
Net movement in funds		-	93,905	93,905	54,257
Total funds brought forward		-	786,832	786,832	732,575
Total funds carried forward	13	-	880,737	880,737	786,832

The statement of financial activities includes all gains or losses for the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 15 form part of these financial statements.

Langton Green Community Sports Association Limited
Balance Sheet
as at 31 August 2022

		2022		2021	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	9		605,542		596,406
Current assets					
Debtors	10	50,581		12,759	
Cash at bank and in hand		232,537		204,746	
		<u>283,118</u>		<u>217,505</u>	
Creditors: Amounts falling due within one year	11	<u>(7,923)</u>		<u>(27,079)</u>	
Net current assets			275,195		190,426
Net assets			<u>880,737</u>		<u>786,832</u>
Funds					
Unrestricted funds	13		880,737		786,832
Restricted funds	13		-		-
Total funds			<u>880,737</u>		<u>786,832</u>

The directors are satisfied that the company is entitled to exemption from the requirements to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 26th Dec 23



 G J Lambert
 Chair

Company number: 08773907

Status

Langton Green Community Sports Association Limited is a charitable company limited by guarantee and therefore has no share capital. It is incorporated in England and Wales and has charity number: 1157693 and company number 08773907. The members have undertaken to contribute the sum of £1 in the event that the charitable company is unable to meet its liabilities. The address of the registered office is 94 Dornden Drive, Langton Green, Tunbridge Wells, Kent, TN3 0AJ.

Langton Green Community Sports Association Limited meets the definition of a public benefit entity under FRS 102 as its principal activity is to promote the provision of facilities for recreation and other leisure time.

1 Accounting policies

1.1 Basis of accounting

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) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Covid-19 has inevitably impacted the operations of the charity, with the main fund raising event, the Football Fiesta, cancelled in 2021. However, the Trustees believe that the charity has not been adversely impacted in such a way that would cast doubt over the going concern status, and with Covid restrictions no longer in place, the going concern basis of accounting therefore continues to be adopted.

The financial statements are prepared in pounds sterling, which is the functional currency of the charitable company, and rounded to the nearest £1.

1.2 Reporting Period

The financial statements are presented for the 18 month period ended 31 August 2022. This adjustment to the reporting period, having previously been to 30 April, is to be in line with the academic year due to the nature of the organisation's activities.

1.3 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 charitable company 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 the donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

1 Accounting policies (continued)

1.4 Income

Income from donations and grants is recognised when the charitable company is entitled to the funds, the receipt is probable, and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charitable company's control which must be met before the charitable company is entitled to the funds.

Income from charitable activities is recognised to the extent that the charitable company has provided the contracted services. Income received in advance of the service provision is accounted for as deferred income.

No amounts are included in the financial statements for services donated by volunteers.

1.5 Expenditure and creditors

Liabilities, and related expenditure, are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably.

All expenditure is accounted for on an accruals basis and includes VAT which cannot be recovered and is classified in expense categories to which it relates.

Support costs are allocated to the charitable activities of the charity based on the estimated use of the support facilities as assessed by the Trustees.

Governance costs are those costs which relate to the general running of the charitable company as opposed to those costs in respect of fundraising or charitable activities. In accordance with the Charities SORP (FRS 102), these are included with support costs and allocated on the same basis.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated so as to write down to estimated residual value the cost of all tangible fixed assets over the estimated useful life as follows:

Equipment	25% reducing balance
Leasehold building	Over the term of the lease

Assets under construction at the Recreation ground are not depreciated until brought into use. Work on the recreation ground was completed post year-end and depreciation will be charged from this point.

1.7 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

Langton Green Community Sports Association Limited
Notes to the Accounts
for the period ended 31 August 2022

1.8 Financial instruments

The charitable company's basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Donations	2022	2021
	£	£
Donations	10,110	26,569
	<u>10,110</u>	<u>26,569</u>

The comparative figures include £3,477 of restricted income.

3 Charitable Activities	2022	2021
<i>Amateur sport development</i>	£	£
Football Club income	259,447	124,487
Football Fiesta income	29,240	-
Netball Club Membership fees	61,969	22,478
Cricket Club income	1,851	742
	<u>352,507</u>	<u>147,707</u>

4 Expenditure

	Football Club	Football Fiesta	Netball Fees	Cricket Club	2022	2021
	£	£	£		£	£
Direct costs	149,227	14,120	52,665	680	216,692	86,991
Support costs	38,299	4,316	9,147	273	52,035	33,038
	<u>187,526</u>	<u>18,436</u>	<u>61,812</u>	<u>953</u>	<u>268,727</u>	<u>120,029</u>

5 Direct costs	2022	2021
	£	£
Kits	5,304	33,671
Referees	22,683	4,430
Pitch hire	110,477	37,959
Criminal record check	949	290
Affiliations	8,957	3,470
Pitch material	10,425	878
Courses	2,580	-
Telephone	884	660
Awards	3,440	763
Training	9,727	-
Coaching	26,439	4,230
First aid	250	-
Sundry	2,982	640
Catering expenses	4,848	-
Lease	1,250	-
Security	375	-
Bank Charges	5,122	-
	<u>216,692</u>	<u>86,991</u>

Langton Green Community Sports Association Limited
Notes to the Accounts
for the period ended 31 August 2022

6 Support costs	2022 £	2021 £
Bank charges	8	2,094
Depreciation	48,539	27,590
Website	894	816
Sundry	704	938
Governance costs:		
Independent examiner's fees	1,390	1,100
Accountancy fees	500	500
	<u>52,035</u>	<u>33,038</u>

7 Staff costs and numbers

There were no employees during the period (2021: Nil).

8 Trustee remuneration

The Trustees are considered to be key management personnel. No trustee received any remuneration during the year (2021: £nil). 7 trustees (2021: 5) were reimbursed for the following expenses in the year:

	2022 £	2021 £
Pitch hire, kit, manager expenses, maintenance and fiesta expenses.	40,371	22,459

9 Tangible fixed assets	Leasehold Building £	Recreation ground £	Equipment £	Total £
Cost				
As at 1 May 2021	511,624	142,899	96,013	750,536
Additions	-	7,466	50,209	57,675
At 31 August 2022	<u>511,624</u>	<u>150,365</u>	<u>146,222</u>	<u>808,211</u>
Depreciation				
As at 1 May 2021	87,961	-	66,169	154,130
Charge for the year	23,523	-	25,016	48,539
At 31 August 2022	<u>111,484</u>	<u>-</u>	<u>91,185</u>	<u>202,669</u>
Net book value				
At 31 August 2022	<u>400,140</u>	<u>150,365</u>	<u>55,037</u>	<u>605,542</u>
At 30 April 2021	<u>423,663</u>	<u>142,899</u>	<u>29,844</u>	<u>596,406</u>

As a condition of the grant received from The Football Foundation, Langton Green Community Sports Association Limited has charged the Langton Green Pavilion to the Foundation by way of a mortgage charge as a continuing security for a period of 21 years from 14 May 2015.

Langton Green Community Sports Association Limited
Notes to the Accounts
for the period ended 31 August 2022

10 Debtors: amounts falling due within one year	2022	2021
	£	£
Prepayments	1,992	-
Grants receivable	-	12,759
Other Debtors	1,089	-
	<u>3,081</u>	<u>12,759</u>
Debtors: amounts falling due after one year	2022	2021
	£	£
Prepayments	47,500	-
	<u>47,500</u>	<u>-</u>
Total debtors	<u>50,581</u>	<u>12,759</u>
11 Creditors: amounts falling due within one year	2022	2021
	£	£
Accounts payable	6,173	25,399
Accruals	1,750	1,680
	<u>7,923</u>	<u>27,079</u>

12 Control

The charitable company is controlled by its members.

13 Movement in funds	1 May	Incoming	Resources		31 August
	2021	resources	expended	Transfers	2022
	£	£	£	£	£
Unrestricted funds					
General funds	786,832	356,667	(268,727)	5,965	880,737
Restricted funds					
The Langton Green					
Rec Renovation	-	5,965	-	(5,965)	-
Project					
	<u>786,832</u>	<u>362,632</u>	<u>(268,727)</u>	<u>-</u>	<u>880,737</u>

Langton Green Community Sports Association Limited
Notes to the Accounts
for the period ended 31 August 2022

13 Movement in funds (continued)

<i>Prior year</i>	1 May 2020 £	Incoming resources £	Resources expended £	Transfers £	30 April 2021 £
Unrestricted funds					
General funds	732,575	170,809	(120,029)	3,477	786,832
Restricted funds					
The Langton Green Rec Renovation Project	-	3,477	-	(3,477)	-
	<u>732,575</u>	<u>174,286</u>	<u>(120,029)</u>	<u>-</u>	<u>786,832</u>

The Langton Green Rec Renovation Project: this funding was received to contribute to the recreation ground improvements, hence the transfer to unrestricted funds in the period.

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fund balances at 31 August 2022 are represented by:			
Tangible fixed assets	605,542	605,542	596,406
Net current assets	275,195	275,195	190,426
Total net assets	<u>880,737</u>	<u>880,737</u>	<u>786,832</u>

15 Related party transactions

There have been no related party transactions in the period that require disclosure.

16 General volunteers

The charity relies on the contribution of unpaid general volunteers, who provide their time to enable local sports matches and tournaments to take place. The average head count of unpaid general volunteers during the period was 150 (2021: 140).

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LTD.

England & Wales - Charity number 1157693

Accounts

Registered Charity number: 1157693

Company No: 08773907

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 APRIL 2020

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

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LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS
TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 APRIL 2020**

Trustees

G J Lambert	<i>Chair</i>
S C Alldis	
C M Allen	
C M Braidwood	
A W Culverhouse	<i>Treasurer</i>
H Harman	
L E Kerr-Sheppard	
I D Knapp	
K J Lyle	
J D Ponsford	
Dr D Williams	
M C Russell	<i>(appointed 01/08/2020)</i>
E R Hughes	<i>(appointed 01/08/2020)</i>

**Company registration
number**

08773907

**Charity registered
number**

1157693

Registered office

94 Dornden Drive
Langton Green
Tunbridge Wells
Kent
TN3 0AJ

Independent examiner

J Healey BA FCA
Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent
TN9 1BE

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2020

The Trustees (who are also directors of the charitable company for the purposes of the Companies Act) present their annual report together with the unaudited financial statements of Langton Green Community Sports Association Limited for the year ended 30 April 2020. This Trustees' report, prepared in accordance with Part 15 of the Companies Act 2006, is also the Trustees' report as required by Part 8 of the Charities Act 2011.

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 "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)).

Structure, governance and management

The company was incorporated as a private company limited by guarantee on 13 November 2013, number 08773907, and is governed by its Memorandum and Articles of Association. The company became a registered charity on 3 July 2014 under number 1157693.

The management of the charitable company is the responsibility of the Board of Trustees who also have control of the charitable company and its property and funds. Trustees are elected by the members or co-opted by the Trustees, save for the Speldhurst Parish Council who shall be entitled to nominate from time to time one individual (who need not be a parish councillor or member of the charitable company) to be a Trustee.

Trustees

The Trustees who held office during the year are as follows:

G J Lambert Chair
S Adams
S C Alldis
C M Allen
C M Braidwood
A W Culverhouse
I D Knapp
K Lyle
J D Ponsford
Dr D Williams
L E Kerr-Sheppard
H Harman

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 30 APRIL 2020

Governance and internal control

The Board of Trustees is responsible for selecting and recruiting suitable Trustees to office at the Annual General Meeting. A minimum of 6 and a maximum of 15 individuals over the age of 18, all of whom (except any nominee of Speldhurst Parish Council) must support the objectives, can be elected to the board.

One third of the Trustees shall retire from office at each Annual General Meeting. A retiring Trustee is eligible for re-election, and there is no limit on the number of times a Trustee may be re-elected. There is no upper age limit imposed on Trustees.

The Board of Trustees must meet at least 2 times per year. The Board of Trustees may appoint a Chairman, Vice Chairman and Treasurer.

Objectives and Activities

The objectives of the charitable company are to promote participation in healthy recreation among the inhabitants of the village of Langton Green, Tunbridge Wells and the surrounding area by a) providing facilities for playing amateur sports, and/or b) advancing amateur sports (where "sports" means sports or games which are recognised by the Charity Commission) from time to time in their guidance / which promote health by involving physical or mental skill or exercise, and to this end the charitable company shall have membership and facilities which are affordable and without test of skill and open to all regardless of ability, age, politics, race, religion, sex (or sexual orientation) or wealth and thereby providing public benefit.

Achievements and Performance

Review of Activities

The company has once again had a very busy year both on and off the field. The country's first lockdown started in March 2020 and all matches and training were initially cancelled which was followed by the leagues abandoning their respective seasons. At the time both the football and netball sections were having excellent seasons and both activities were seeing growth in their respective membership. The new pavilion which was completed and officially opened on 3 September 2016 is now in its fourth year and now offers a wide range of facilities. The charitable company is now able to fulfil its objectives and offer a wide variety of activities to the inhabitants of Langton Green. We actively wish to encourage all types of sports, not just physical sport and research is currently being carried out to ascertain the demands of the local village and surrounding areas. We offer a wide cross section of activities and look forward to supporting any proposals that hopefully will be forthcoming in the very near future.

As was reported last year we have been having in depth discussions with Langton Green Men's Cricket Club with a view to joining us and we are pleased to report that we welcomed the cricket section into our club on 1 August 2020. This is a very exciting time for the club as it will provide us with a major activity during the summer months and hopefully encourage a whole new membership base as we look to offer cricket to all ages including girls.

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 30 APRIL 2020

Over the years the football club has been hampered by the extreme winter weather with only the odd football match being played at the recreation ground during November to the end of February. In June 2019 our long awaited drainage project commenced which saw the recreation ground being closed off and all the area being dug up and a new drainage system installed. The club were fortunate to obtain a grant from the Football Foundation to cover a large percentage of the project costs. There was a very detailed timeline to cover the project which was of course very dependent on the weather. Unfortunately we have seen record amounts of rain which has seriously hampered the initial timeline which has led to major delays in the completion of the project. At a time when the club continues to grow with a record number of playing teams alongside the increased demand for additional training facilities to be without the recreation ground has caused major headaches and our thanks must go to Chris Allen who has managed not only the drainage project but the very delicate job of allocating pitches and arranging a training timetable that incorporates all the age groups. The club's success, which is due to the hard work and dedication of so many, will continue to cause problems of pitch and training allocations. We just hope that when the recreation ground is back up and running that this will allow more games to be played during the winter period. The club continues to grow especially in the younger age groups and our policy to offer football to all five and six year olds free of any charge has been well received and this is a policy that will continue for the foreseeable future. These younger players will be the future of our club and it is important that we have the facilities in place for all to move forward, succeed and the most important ingredient enjoy their experience. Whilst we all enjoy winning the club ensures that every player regardless of ability is encouraged to participate and maximise their potential. We have been using local all weather pitches for our training and matches and it would appear that this may well be the future of youth football as more all weather pitches are developed and leagues are now allowing matches to be played on such surfaces. There is still a huge demand for these all weather pitches as the grass pitches available on a weekly basis during the winter months diminish.

The girls football has continued to expand in numbers and they have had a very successful season. The girls are now playing in a league and the standard of football is extremely good. The girl's football is still actively encouraged by the Football Association and we need to promote the activity in our local and surrounding areas. As an FA Charter Standard Club we are always reviewing our policies in relation to child protection, the quality of our coaching. We consider this prestigious award as a recognition that currently we have achieved the demands of running a youth football club but we must and will ensure that all aspects of the operation are addressed and reviewed on a regular basis. During the year we said goodbye to Jo Dunlop who had carried out a first class job as Child Welfare Officer. Jo had been in the position for a number of years and we pass on our thanks for keeping the club up to date in all matters relating to child welfare and ensuring that all personnel that needed too were registered. We are pleased that Jo has been able to pass on the baton and we welcome Millie Woodliffe and wish her well as the new Child Welfare Officer.

Financial Review

The charitable company's incoming resources for the year ended 30 April 2020 totalled £270,917 (2019: £153,871) and resources expended totalled £110,508 (2019: £130,124), resulting in a net surplus of £160,409 (2019: surplus of £23,747).

During the current year, restricted funding of £95,302 was received (2019: £Nil). There are no restricted funds carried forward (2019: £Nil).

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 30 APRIL 2020

Reserves policy

At the year end, the charitable company held unrestricted free reserves of £146,023 (2019: £95,684). This represents fifteen month's unrestricted expenditure.

The Trustees have reviewed the reserves of the charitable company and have established a policy under which the free reserves held should be equivalent to 6 months of the unrestricted resources expended. These excess reserves are expected to be spent in the coming years as improvements are made to the club's facilities.

Future Developments

The charitable company is now in an excellent position in which to explore and fulfil its objectives and activities. The new pavilion is now fully up and running and we now need to move forward and actively encourage the wide variety of activities that could be available to the inhabitants of Langton Green. It is our intention to actively promote the availability of the pavilion and encourage and support any future proposals.

Last year we mentioned that the Netball section were now fully operational within the company and they continue to grow from strength to strength both in numbers and in their success.

Following the Men's Cricket Club joining us in August 2020 we look forward to exploring how to develop and expand cricket for all ages both boys and girls. As with the football the younger members are the future of the club so hopefully the men's section will also benefit from the new set up.

The recreation ground should be ready for full use by the 2021/2022 season and we look forward to teams returning to their home ground and hopefully we will be in a position to maximise our usage of the playing facilities.

Risk management

The Trustees regularly review the major operational, financial and governance risks to which the charitable company is exposed. Guidance is taken from relevant committees and consultants to ensure systems and procedures are in place to mitigate those risks and determine whether any further steps should be taken to manage those risks more effectively.

The key risk to the charitable company is compliance with all the regulatory bodies. The Trustees have procedures in place to safeguard the members of the charitable company.

Public Benefit

In accordance with Section 17 of the Charities Act 2011, the Trustees have had due regard to the guidance published by the Charity Commission on public benefit when reviewing the charitable company's objectives and planning future activities.

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 30 APRIL 2020

Trustees' responsibilities statement

The Trustees (who are also directors of Langton Green Community Sports Association Limited 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 charitable company and of the incoming resource and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

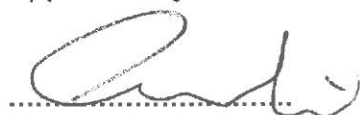
- ~ select suitable accounting policies and then apply them consistently;
- ~ observe the methods and principles in the Charities SORP;
- ~ make judgements and accounting estimates that are reasonable and prudent;
- ~ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient and explain the charitable company's transactions and 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 company exemptions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime in Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



G J Lambert
Chair

Date: 10th May 2021

LANGTON GREEN COMMUNITY SPORTS ASSOCIATION LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2020

I report on the financial statements of Langton Green Community Sports Association Limited for the year ended 30 April 2020.

Responsibilities and basis of report

As the charity trustees (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company 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.

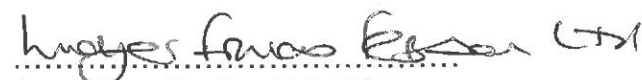
Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act;
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.



Jonathan Healey BA FCA

Lindeyer Francis Ferguson Limited

North House

198 High Street

Tonbridge

Kent TN9 1BE

Date: 12 May 2021

Langton Green Community Sports Association Limited
Statement of Financial Activities
(Incorporating Income and Expenditure Account)
for the year ended 30 April 2020

		2020	2020	2020	2019
		Restricted	Unrestricted	Total	Total
	Notes	Funds	Funds	Funds	Funds
		£	£	£	£
Income from:					
Donations	2	95,302	6,978	102,280	4,532
Charitable activities	3	-	168,577	168,577	149,339
Interest		-	60	60	-
Total income		95,302	175,615	270,917	153,871
Expenditure on:					
Charitable activities	4	-	110,508	110,508	130,124
Total expenditure		-	110,508	110,508	130,124
Net income		95,302	65,107	160,409	23,747
Transfers between funds		(95,302)	95,302	-	-
Net movement in funds		-	160,409	160,409	23,747
Total funds brought forward		-	572,166	572,166	548,419
Total funds carried forward	13	-	732,575	732,575	572,166

The statement of financial activities includes all gains or losses for the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 15 form part of these financial statements.

Langton Green Community Sports Association Limited
Balance Sheet
as at 30 April 2020

		2020		2019	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	9		586,552		476,482
Current assets					
Debtors	10	34,026		12,368	
Cash at bank and in hand		145,617		94,796	
		<u>179,643</u>		<u>107,164</u>	
Creditors: Amounts falling due within one year	11	<u>(33,620)</u>		<u>(11,480)</u>	
Net current assets			146,023		95,684
Net assets			<u>732,575</u>		<u>572,166</u>
Funds					
Unrestricted funds	13		732,575		572,166
Restricted funds	13		-		-
Total funds			<u>732,575</u>		<u>572,166</u>

The directors are satisfied that the company is entitled to exemption from the requirements to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 10 May 2021....



G J Lambert
Chair

Company number: 08773907

Langton Green Community Sports Association Limited
Notes to the Accounts
for the year ended 30 April 2020

Status

Langton Green Community Sports Association Limited is a charitable company limited by guarantee and therefore has no share capital. It is incorporated in England and Wales and has charity number: 1157693 and company number 08773907. The members have undertaken to contribute the sum of £1 in the event that the charitable company is unable to meet its liabilities. The address of the registered office is 94 Dornden Drive, Langton Green, Tunbridge Wells, Kent, TN3 0AJ.

Langton Green Community Sports Association Limited meets the definition of a public benefit entity under FRS 102 as its principal activity is to promote the provision of facilities for recreation and other leisure time.

1 Accounting policies

1.1 Basis of accounting

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) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Since the end of the financial year, the global pandemic Covid-19 has inevitably impacted the operation of the charity. However, the trustees are continuing to review government guidelines and respond to updates where necessary. The Trustees believe that the charity therefore has not been adversely impacted in such a way that would cast doubt over the going concern status, so the going concern basis of accounting therefore continues to be adopted.

The financial statements are prepared in pounds sterling, which is the functional currency of the charitable company, and rounded to the nearest £1.

1.2 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 charitable company and which have not been designated for other purposes.

1.3 Income

Income from donations and grants is recognised when the charitable company is entitled to the funds, the receipt is probable, and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charitable company's control which must be met before the charitable company is entitled to the funds.

Income from charitable activities is recognised to the extent that the charitable company has provided the contracted services. Income received in advance of the service provision is accounted for as deferred income.

1 Accounting policies (continued)

1.3 Income (continued)

No amounts are included in the financial statements for services donated by volunteers.

1.4 Expenditure and creditors

Liabilities, and related expenditure, are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably.

All expenditure is accounted for on an accruals basis and includes VAT which cannot be recovered and is classified in expense categories to which it relates.

Support costs are allocated to the charitable activities of the charity based on the estimated use of the support facilities as assessed by the Trustees.

Governance costs are those costs which relate to the general running of the charitable company as opposed to those costs in respect of fundraising or charitable activities. In accordance with FRS 102, these are included with support costs and allocated on the same basis.

1.5 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated so as to write down to estimated residual value the cost of all tangible fixed assets over the estimated useful life as follows:

Equipment	25% per annum on cost
Leasehold building	Over the term of the lease

Assets under construction at the Recreation ground are not depreciated until brought into use.

1.6 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

1.7 Financial instruments

The charitable company's basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Langton Green Community Sports Association Limited
Notes to the Accounts
for the year ended 30 April 2020

2 Donations	2020	2019
	£	£
Donations	102,280	4,532
	<u>102,280</u>	<u>4,532</u>

The comparative figures include £Nil of restricted income.

3 Charitable Activities	2020	2019
<i>Amateur sport development</i>	£	£
Football Club income	109,654	89,816
Football Fiesta income	26,025	25,169
Netball Club Membership fees	32,898	34,354
	<u>168,577</u>	<u>149,339</u>

4 Expenditure	Football Club	Football Fiesta	Netball Fees	2020	2019
	£	£	£	£	£
Direct costs	39,110	13,098	23,716	75,924	92,229
Support costs	22,496	5,339	6,749	34,584	37,895
	<u>61,606</u>	<u>18,437</u>	<u>30,465</u>	<u>110,508</u>	<u>130,124</u>

5 Direct costs	2020	2019
	£	£
Kits	2,500	2,147
Referees	12,717	12,734
Pitch hire	31,492	46,854
Criminal record check	610	460
Affiliations	12,268	11,574
Pitch material	1,429	1,713
Courses	100	1,925
Telephone	519	387
Awards	3,149	2,086
Coaching	3,190	3,540
First aid	645	618
Sundry	1,602	3,240
Security	-	180
Catering expenses	5,702	4,771
	<u>75,923</u>	<u>92,229</u>

Langton Green Community Sports Association Limited
Notes to the Accounts
for the year ended 30 April 2020

6 Support costs	2020	2019
	£	£
Bank charges	2,640	2,239
Depreciation	29,241	33,181
Website	400	625
Sundry	804	525
Governance costs:		
Independent examiner's fees	1,000	825
Accountancy fees	500	500
	<u>34,585</u>	<u>37,895</u>

7 Staff costs and numbers

There were no employees during the period (2019: Nil).

8 Trustee remuneration

The Trustees are considered to be key management personnel. No trustee received any remuneration during the year, or reclaimed any expenses (2019: £Nil).

9 Tangible fixed assets	Leasehold Building	Recreation ground	Equipment	Total
	£	£	£	£
Cost				
As at 1 May 2019	511,624	-	62,157	573,781
Additions	-	120,335	18,976	139,311
At 30 April 2020	<u>511,624</u>	<u>120,335</u>	<u>81,133</u>	<u>713,092</u>
Depreciation				
As at 1 May 2019	52,677	-	44,622	97,299
Charge for the year	17,642	-	11,599	29,241
At 30 April 2020	<u>70,319</u>	<u>-</u>	<u>56,221</u>	<u>126,540</u>
Net book value				
At 30 April 2020	<u>441,305</u>	<u>120,335</u>	<u>24,912</u>	<u>586,552</u>
At 30 April 2019	<u>458,947</u>	<u>-</u>	<u>17,535</u>	<u>476,482</u>

As a condition of the grant received from The Football Foundation, Langton Green Community Sports Association Limited has charged the Langton Green Pavilion to the Foundation by way of a mortgage charge as a continuing security for a period of 21 years from 26 June 2015.

Langton Green Community Sports Association Limited
Notes to the Accounts
for the year ended 30 April 2020

10 Debtors: amounts falling due within one year	2020	2019
	£	£
Prepayments	450	12,368
Grants receivable	33,576	-
	<u>34,026</u>	<u>12,368</u>

11 Creditors: amounts falling due within one year	2020	2019
	£	£
Accounts payable	31,670	3,140
Accruals	1,950	1,500
Deferred income	-	6,840
	<u>33,620</u>	<u>11,480</u>

Deferred income:

Opening deferred income	6,840	4,402
Released to statement of financial activities	(6,840)	(4,402)
Incoming resources deferred in current year	-	6,840
	<u>-</u>	<u>6,840</u>

Deferred income related to fees received for the Fiesta entry taking place during the year ended 30 April 2020.

12 Control

The charitable company is controlled by its members.

Langton Green Community Sports Association Limited
Notes to the Accounts
for the year ended 30 April 2020

13 Movement in funds	1 May 2019 £	Incoming resources £	Resources expended £	Transfers £	30 April 2020 £
Unrestricted funds					
General funds	572,166	175,615	(110,508)	95,302	732,575
	572,166	175,615	(110,508)	95,302	732,575
Restricted funds					
The Langton Green Rec Renovation Project	-	95,302	-	(95,302)	-
	572,166	270,917	(110,508)	-	732,575
<i>Prior year</i>	1 May 2018 £	Incoming resources £	Resources expended £	Transfers £	30 April 2019 £
Unrestricted funds					
General funds	548,419	153,871	(130,124)	-	572,166
	548,419	153,871	(130,124)	-	572,166

During the year, the Charity was awarded a grant totalling £95,302 by the Football Foundation. The funds were received in relation to the ongoing improvement of the existing grass pitches on the recreation ground. The transfer of these funds has been carried out to offset against capital expenditure within the general funds in relation to the project.

14 Analysis of net assets between funds

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Fund balances at 30 April 2020 are represented by:			
Tangible fixed assets	586,552	586,552	476,482
Net current assets	146,023	146,023	95,684
Total net assets	732,575	732,575	572,166

15 Related party transactions

There have been no related party transactions in the period that require disclosure.

16 General volunteers

The charity relies on the contribution of unpaid general volunteers, who provide their time to enable local sports matches and tournaments to take place. The average head count of unpaid general volunteers during the period was 120 (2019: 120).