

**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)**

**CONTENTS**

---

|   | <u>Page</u> |
|---|-------------|
| Reference and administrative details of the charitable company, its Trustees and advisers | 1           |
| Trustees' report  | 2 - 6       |
| Independent Examiner's report to the Trustees   | 7           |
| Statement of financial activities   | 8           |
| Balance sheet   | 9           |
| Notes to the financial statements   | 10 – 15     |

**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").

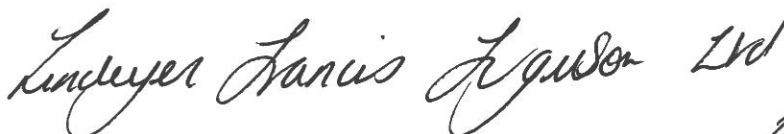
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). 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<br>period to 31<br>August 2022 |
|------------------------------------|-----------|--------------------------|----------------------------|---------------------|---|
|                                    | Notes     | Restricted<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Total<br>Funds<br>£ | Total<br>Funds<br>£                     |
| <b>Income from:</b>                |           |                          |                            |                     |   |
| 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                                      |
| <b>Total income</b>                |           | <b>14,080</b>            | <b>246,691</b>             | <b>260,771</b>      | <b>362,632</b>                          |
| <b>Expenditure on:</b>             |           |                          |                            |                     |   |
| Charitable activities              | 4         | -                        | 210,385                    | 210,385             | 268,727                                 |
| <b>Total expenditure</b>           |           | <b>-</b>                 | <b>210,385</b>             | <b>210,385</b>      | <b>268,727</b>                          |
| <b>Net income</b>                  |           | <b>14,080</b>            | <b>36,306</b>              | <b>50,386</b>       | <b>93,905</b>                           |
| Transfers between funds            |           | ( 14,080)                | 14,080                     | -                   | -                                       |
| <b>Net movement in funds</b>       |           | <b>-</b>                 | <b>50,386</b>              | <b>50,386</b>       | <b>93,905</b>                           |
| Total funds brought forward        |           | -                        | 880,737                    | 880,737             | 786,832                                 |
| <b>Total funds carried forward</b> | <b>13</b> | <b>-</b>                 | <b>931,123</b>             | <b>931,123</b>      | <b>880,737</b>                          |

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**

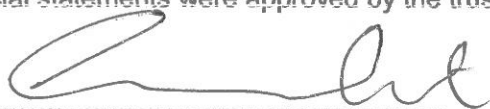
|   |              | <b>2023</b>    |                | <b>As restated<br/>2022</b> |                |
|---|--------------|----------------|----------------|-----------------------------|----------------|
|   | <b>Notes</b> | <b>£</b>       | <b>£</b>       | <b>£</b>                    | <b>£</b>   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

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

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

| <b>3 Charitable Activities</b>   | <b>2023</b>    | <b>2022</b>    |
|----------------------------------|----------------|----------------|
| <i>Amateur sport development</i> | <b>£</b>       | <b>£</b>       |
| 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> |

| <b>4 Expenditure</b> | <b>Football Club</b> | <b>Football Fiesta</b> | <b>Netball Club</b> | <b>Cricket Club</b> | <b>2023</b>    | <b>2022</b>    |
|----------------------|----------------------|------------------------|---------------------|---------------------|----------------|----------------|
|                      | <b>£</b>             | <b>£</b>               | <b>£</b>            |                     | <b>£</b>       | <b>£</b>       |
| 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> |

| <b>5 Direct costs</b> | <b>2023</b>    | <b>2022</b>    |
|-----------------------|----------------|----------------|
|                       | <b>£</b>       | <b>£</b>       |
| 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**

| <b>6 Support costs</b>      | <b>2023</b>   | <b>2022</b>   |
|-----------------------------|---------------|---------------|
|                             | <b>£</b>      | <b>£</b>      |
| 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           |
|                             | <b>45,534</b> | <b>53,285</b> |

**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:

|   | <b>2023</b>   | <b>2022</b>   |
|---|---------------|---------------|
|   | <b>£</b>      | <b>£</b>      |
| Pitch hire, kit, manager expenses, maintenance and fiesta expenses. | <b>10,314</b> | <b>40,371</b> |

**9 Tangible fixed assets**

|                                   | <b>Leasehold building</b> | <b>Leasehold land</b> | <b>Recreation ground</b> | <b>Equipment</b> | <b>Total</b>   |
|-----------------------------------|---------------------------|-----------------------|--------------------------|------------------|----------------|
|                                   | <b>£</b>                  |                       | <b>£</b>                 | <b>£</b>         | <b>£</b>       |
| <b>Cost (as restated)</b>         |                           |                       |                          |                  |                |
| 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                 | <b>511,624</b>            | <b>50,000</b>         | <b>168,930</b>           | <b>168,770</b>   | <b>899,324</b> |
| <b>Depreciation (as restated)</b> |                           |                       |                          |                  |                |
| 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                 | <b>129,126</b>            | <b>2,500</b>          | <b>3,379</b>             | <b>110,581</b>   | <b>245,586</b> |
| <b>Net book value</b>             |                           |                       |                          |                  |                |
| At 31 August 2023                 | <b>382,498</b>            | <b>47,500</b>         | <b>165,551</b>           | <b>58,189</b>    | <b>653,738</b> |
| At 30 August 2022                 | <b>400,140</b>            | <b>48,750</b>         | <b>150,365</b>           | <b>55,037</b>    | <b>654,292</b> |

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<br>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<br>2022 | Incoming<br>resources | Resources<br>expended | Transfers | 31 August<br>2023 |
|--|---------------------|-----------------------|-----------------------|-----------|-------------------|
| <i>Current year</i>                            | £                   | £                     | £                     | £         | £                 |
| Unrestricted funds                             |                     |                       |                       |           |                   |
| General funds                                  | 880,737             | 246,691               | (210,385)             | 14,080    | 931,123           |
| Restricted funds                               |                     |                       |                       |           |                   |
| The Langton Green<br>Rec Renovation<br>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>                              | <b>1 May<br/>2021<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Transfers<br/>£</b> | <b>31 August<br/>2022<br/>£</b> |
|--|-----------------------------|-------------------------------------|-------------------------------------|------------------------|---------------------------------|
| Unrestricted funds                             |                             |                                     |                                     |                        |                                 |
| General funds                                  | 786,832                     | 356,667                             | (268,727)                           | 5,965                  | 880,737                         |
| Restricted funds                               |                             |                                     |                                     |                        |                                 |
| The Langton Green<br>Rec Renovation<br>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**

|   | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total funds<br/>2023<br/>£</b> | <b>Total funds<br/>2022<br/>£</b> |
|---|--|-----------------------------------|-----------------------------------|
| 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.