

# LANGDON COMMUNITY

England & Wales · Charity number 1086393

## Details

|                |                                                         |
|----------------|---------------------------------------------------------|
| Other names    | LANGDON                                                 |
| Status         | Registered                                              |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">04055338</a>                                |
| Registered     | 2001-04-30                                              |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                               |
|---------|-------------------------------------------------------------------------------|
| Address | KisharonLangdon<br>333 Edgware Road<br>London<br>NW9 6TD                      |
| Phone   | 02087312188                                                                   |
| Email   | <a href="mailto:info@kisharonlangdon.org.uk">info@kisharonlangdon.org.uk</a>  |
| Website | <a href="https://kisharonlangdon.org.uk/">https://kisharonlangdon.org.uk/</a> |

## Activities

**Objects:** THE OBJECT FOR WHICH THE COMPANY IS ESTABLISHED IS THE RELIEF OF YOUNG PEOPLE AND ADULTS WITH SPECIAL EDUCATIONAL NEEDS AND IN PARTICULAR THE RELIEF OF PERSONS WHO WERE FORMALLY STUDENTS OF LANGDON COLLEGE OF FURTHER EDUCATION.

**Activities:** Providing support to enable young Jewish adults with learning difficulties/disabilities to determine and maintain a lifestyle of their own choosing which affords dignity, fulfilment and individual status and maximises their potential for independence in the wider community. The Langdon Community achieves these objects through the delivery of Supported Living Services and an Employment Service.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Accommodation/housing
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

- Barnet
- Bury
- Harrow
- Hertfordshire
- Salford City

## Finances

| Period end | Income     | Expenditure | Assets     | Employees |
|------------|------------|-------------|------------|-----------|
| 2024-08-31 | £3,476,747 | £3,655,380  | £932,437   | 195       |
| 2023-12-31 | £4,797,775 | £5,028,123  | £1,111,070 | 155       |
| 2022-12-31 | £4,405,417 | £4,555,941  | £1,341,418 | 164       |
| 2021-12-31 | £4,412,847 | £4,299,895  | £1,491,942 | 158       |
| 2020-12-31 | £4,082,132 | £4,080,143  | £1,378,990 | 157       |

## Trustees

| Name                   | Role | Appointed  |
|------------------------|------|------------|
| Michael Lawrence Blane |      | 2018-06-21 |
| Nicholas Ian Doffman   |      | 2024-09-27 |

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# Accounts

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**Charity Registration No. 1086393**

**Company Registration No. 04055338 (England and Wales)**

# **LANGDON COMMUNITY**

**(A COMPANY LIMITED BY GUARANTEE)**

## **TRUSTEES' ANNUAL REPORT AND ACCOUNTS**

**FOR THE EIGHT MONTH PERIOD  
1 JANUARY 2024 TO 31 AUGUST 2024**

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### LEGAL AND ADMINISTRATIVE INFORMATION

|                          |                                                                                                              |
|--------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>          | Mr N Doffman (appointed 29 September 2024)<br>Mr N Henry<br>Mr M Blane<br>Mr B Miller (resigned 5 July 2024) |
| <b>Chief Executive</b>   | Mr R Franklin (appointed 1 August 2023)                                                                      |
| <b>Company Secretary</b> | Mr P Darnell (appointed 12 February 2024)<br>Mr B Shine (resigned 12 February 2024)                          |
| <b>Charity number:</b>   | 1086393 (England and Wales)                                                                                  |
| <b>Company number</b>    | 04055338 (England and Wales)                                                                                 |
| <b>Principal address</b> | 333 Edgware Road<br>Floor 3<br>London<br>NW9 6TD                                                             |
| <b>Registered Office</b> | 333 Edgware Road<br>Floor 3<br>London<br>NW9 6TD                                                             |
| <b>Auditors</b>          | Cohen Arnold<br>New Burlington House<br>1075 Finchley Road<br>London<br>NW11 0PU                             |
| <b>Bankers</b>           | Lloyds TSB<br>7 <sup>th</sup> Floor<br>40 Spring Gardens<br>Manchester<br>M2 1EN                             |

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
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# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

TRUSTEES' ANNUAL REPORT  
FOR THE PERIOD ENDED 31 AUGUST 2024

### **Charity information**

The Trustees present their annual report and the financial statements for the year ended 31 August 2024. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with Langdon Community's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011 and the Charities SORP (FRS102).

### **Reference and administrative details**

Langdon Community is a registered charity (No. 1086393) and a company limited by guarantee and not having share capital (No. 04055338) the registered office is as shown on the legal and administrative information page.

The Trustees at the date of this report are as follows: -

Mr N Doffman  
Mr N Henry  
Mr M Blane

The Management Team of the Charity is:

|               |                        |
|---------------|------------------------|
| Mr R Franklin | Chief Executive        |
| Mrs H Sowa    | Director of Operations |

The external advisers of Langdon Community are as set out on the legal and administrative information page.

### **Structure, governance and management**

Langdon Community was incorporated and established Memorandum and Articles of Association on 18th August 2000. They were amended in May 2007 and again in March 2011.

The Board of Trustees is responsible for the overall governance of Langdon Community as a charity. There are no individual subscriptions or other sums payable by Members.

On 1 August 2023, Langdon Foundation (the sole member of Langdon Community) merged with Kisharon to form the KisharonLangdon Group.

The management of the charity and regulatory compliance is delegated to the Chief Executive and an effective partnership exists with the Chairperson of the Board.

### **Current Developments**

As at 31 August 2024 the operations (staff, assets and liabilities) of Langdon Community were transferred through TUPE to KisharonLangdon, the core operating charity of the KisharonLangdon Group. It is the intention to close Langdon Community in the near future.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

TRUSTEES' ANNUAL REPORT  
FOR THE PERIOD ENDED 31 AUGUST 2024

### **Structure, governance and management (continued)**

#### **Corporate governance**

Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by both the Chairperson and the Management Board. Specific areas of responsibility are delegated to Trustees covering the main areas of operation of the Charity and in maintaining the Charitable Objects of the organisation.

Systems of internal control are designed to provide reasonable assurance against material misstatement or loss.

They include:

- an annual budget approved by the Trustees;
- regular consideration by the Trustees of general budget performance
- delegation of day-to-day management and regulatory compliance authority; and
- identification and management of risks.

#### **Objectives, activities, achievements and performance**

Langdon Community's declared objectives are:

"The relief of individuals with special educational needs or mental illness and other associated difficulties including by the provision of education and through the provision of support to their families and (save for purposes incidental and ancillary to those objects), no other purposes. The Charity shall be established in accordance with the tenets of the Jewish religion".

The Langdon Community mission statement is:

"Langdon Community seeks to provide support to enable young Jewish adults with learning difficulties/disabilities to determine and maintain a lifestyle of their own choosing which affords dignity, fulfilment and individual status and maximises their potential for independence in the wider community".

"The Community seeks to empower and enable people to enjoy lifestyles, which are age, culture and needs appropriate".

The principal activities of Langdon Community are to achieve these objects through the delivery of Supported Living Services and an Employment Service.

In line with available guidance the Charity's strategic planning is based on delivering a range of supports and services within the following key areas:

- Support & Care
- Employment & Further Education
- Housing related support
- Jewish Culture
- Organisational Development

This year's principal activities, objectives and achievements are provided in the Group's consolidated accounts, The Langdon Foundation. The key areas for Langdon Community are summarised below.

Our Supported Living service now supports 115 people (108 in 2023) and we also support 10 people through our Outreach service (12 in 2023).

New Chapters is established in Harrow as a social enterprise selling second handbooks through Amazon. This provides an environment for our people with a learning disability to develop work-based skills enabling them to then move to work with an employer.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### TRUSTEES' ANNUAL REPORT

### FOR THE PERIOD ENDED 31 AUGUST 2024

Langdon's Brady Clubs give Jewish youth in three different age groups (9-11, 12-18 and 19 plus) with learning disabilities, the opportunity to meet new people, make friends and have fun. The clubs give young people the opportunity to be involved in the planning of their programmes and give input into the running of their youth groups.

Langdon Community continues to arrange and support people on self-funded vacations.

#### **Financial review, management policies and results for the year**

The Statement of Financial Activities (SoFA), set out on page 8, shows that Langdon Community had income of £3,476,747 (2023: £4,797,775) of which £3,655,380 (2023: £5,028,123) was paid out on expenses, leaving a deficit of £178,633 (2023: £230,348).

#### **Principal sources of funding**

Direct care and support of residents is funded by the respective home Local Authorities for each individual. This constitutes the great majority of the Charity's income.

#### **Reserves**

As noted above, on 31 August 2024 the operations of Langdon Community (including staff, assets and liabilities) were transferred to KisharonLangdon. Langdon Community is now dormant.

At 31 August 2024, Langdon Community had unrestricted balance sheet fixed assets and net liquid assets of £2,915,865 (2023: £2,063,665), with liabilities due of £1,983,428 (2023: £952,595), leaving the total financial reserves at £932,437 (2023: £1,111,070). The charity had a free reserve of £917,443 (2023: £984,463) after allowing for £5,131 of restricted reserves (2023: £112,699) and £9,863 (2023: £13,908) of tangible fixed assets. The Langdon Foundation has issued a letter of support to the charity.

#### **Connected charities**

Langdon Community is part of the KisharonLangdon Group

#### **Public benefit**

The Trustees have complied with their duty in Section 17 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission. The benefit to the public is manifestly demonstrated by the achievements contained in this report, all of which seeks to extend and improve the care of young people whose life chances, aspirations and contributions to society will be enhanced as a result.

#### **Risk management**

Risks are identified and assessed at an operational, project and corporate level, against the agreed aims and objectives of the Charity. We have identified 2 significant risks that face the charity. The maintenance of financial stability is at risk as the Charity's income is primarily in the form of care packages which are being squeezed by current government policy. We regularly review our cash position and forecast, and the Group has a borrowing facility in place. We have a robust budgeting process and a re-forecasting cycle. There is a risk that our quality of service may fall and affect the safety and wellbeing of the people we support. We have a rigorous ongoing training program and regular review with care staff to ensure that our people and processes are working effectively. Wage inflation is a noted risk and support seen in 2023 from several Local Authorities has given some early protection in this regard.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

TRUSTEES' ANNUAL REPORT  
FOR THE PERIOD ENDED 31 AUGUST 2024

### **Disclosure of information to auditors**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have each further confirmed that they have each taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

### **Trustees' responsibilities in relation to the financial statements**

The Charity's Trustees (who are also the directors of Langdon Community for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the 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 (Statement of Recommended Practice);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charity's constitution. They are also responsible for safeguarding the assets of the Charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

On behalf of the board of Trustees

Mr N Doffman  
**Trustee**

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LANGDON COMMUNITY**

#### **Independent Auditor's Report to the Members of Langdon Community**

##### **Opinion**

We have audited the financial statements of Langdon Community ('the charitable company') for the year ended 31 August 2024 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of the its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

##### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

##### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LANGDON COMMUNITY**

#### **Matters on which we are required to report by exception**

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 5 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), health and safety legislation, employment legislation, tax legislation, and CQC Regulations for service providers and managers.

We communicated these identified frameworks amongst our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with the laws and regulations.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LANGDON COMMUNITY**

We discussed with the trustees the policies and procedures regarding compliance with these legal and regulatory frameworks.

We assessed the susceptibility of the charity's financial statements to material misstatement due to non-compliance with legal and regulatory frameworks, including how fraud might occur, by enquiry with the trustees during the planning and finalisation phases stages of our audit. The susceptibility to such material misstatement was determined to be low.

Based on this understanding, we designed our audit procedures to identify non-compliance with the identified legal and regulatory frameworks, which were part of our procedures on the related financial statement items.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

#### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

David Goldberg  
Senior Statutory Auditor  
For and on behalf of  
Cohen Arnold  
Statutory Auditor

New Burlington House  
1075 Finchley Road  
London NW11 0PU

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD ENDED 31 AUGUST 2024

|                                                         | Note         | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds<br>2024 | Total<br>funds<br>2023 |
|---------------------------------------------------------|--------------|-----------------------|---------------------|------------------------|------------------------|
|                                                         |              | £                     | £                   | £                      | £                      |
| <b>Income from:</b>                                     |              |                       |                     |                        |                        |
| Donations                                               | 3            | -                     | 179,379             | 179,379                | 227,123                |
| Charitable activities                                   | 4            | 3,297,368             | -                   | 3,297,368              | 4,570,652              |
| Investment income                                       | 5            | -                     | -                   | -                      | -                      |
| <b>Total income</b>                                     |              | <b>3,297,368</b>      | <b>179,379</b>      | <b>3,476,747</b>       | <b>4,797,775</b>       |
| <b>Expenditure on:</b>                                  |              |                       |                     |                        |                        |
| Charitable activities:<br>Supported living arrangements | 6            | 3,368,433             | 286,947             | 3,655,380              | 5,028,123              |
| <b>Total expenditure</b>                                |              | <b>3,368,433</b>      | <b>286,947</b>      | <b>3,655,380</b>       | <b>5,028,123</b>       |
| <b>Net expenditure</b>                                  |              | <b>(71,065)</b>       | <b>(107,568)</b>    | <b>(178,633)</b>       | <b>(230,348)</b>       |
| <b>Transfers between funds</b>                          |              | -                     | -                   | -                      | -                      |
| <b>Net movement in funds</b>                            |              | <b>(71,065)</b>       | <b>(107,568)</b>    | <b>(178,633)</b>       | <b>(230,348)</b>       |
| <b>Reconciliation of funds:</b>                         |              |                       |                     |                        |                        |
| Total funds brought forward                             |              | 998,371               | 112,699             | 1,111,070              | 1,341,418              |
| <b>Total funds carried forward</b>                      | <b>17,18</b> | <b>927,306</b>        | <b>5,131</b>        | <b>932,437</b>         | <b>1,111,070</b>       |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**

Company registration number 04055338 (England and Wales)

BALANCE SHEET  
AS AT 31 AUGUST 2024

|                                                | Note | 2024             | 2023             |
|------------------------------------------------|------|------------------|------------------|
|                                                |      | £                | £                |
| <b>Fixed assets:</b>                           |      |                  |                  |
| Tangible assets                                | 14   | 9,863            | 13,907           |
| <b>Current assets:</b>                         |      |                  |                  |
| Debtors                                        | 15   | 2,865,030        | 1,982,967        |
| Cash at bank and in hand                       |      | 40,972           | 66,791           |
| <b>Total Current assets</b>                    |      | <b>2,906,002</b> | <b>2,049,758</b> |
| <b>Liabilities:</b>                            |      |                  |                  |
| Creditors: Amounts falling due within one year | 16   | (1,983,428)      | (952,595)        |
| <b>Net current assets</b>                      |      | <b>922,574</b>   | <b>1,097,163</b> |
| <b>Total net assets</b>                        |      | <b>932,437</b>   | <b>1,111,070</b> |
| <b>The funds of the Charity:</b>               |      |                  |                  |
| Restricted funds                               | 17   | 5,131            | 112,699          |
| Unrestricted funds                             |      | 927,306          | 998,371          |
| <b>Total funds</b>                             | 18   | <b>932,437</b>   | <b>1,111,070</b> |

The financial statements have been prepared in accordance with the special provisions of the Companies Act relating to small companies.

The notes at pages 11 to 19 form part of these accounts.

Mr N Doffman  
**Trustee**

Approved and authorised for issue by the trustees

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
STATEMENT OF CASHFLOWS  
FOR THE PERIOD ENDED 31 AUGUST 2024

|                                                                           | <b>Note</b> | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|---------------------------------------------------------------------------|-------------|-------------------|-------------------|
| <b>Net cash provided by/(used in) operating activities</b>                | <b>20</b>   | <b>(23,632)</b>   | <b>(84,545)</b>   |
|                                                                           |             |                   |                   |
| <b>Cash flows from investing activities:</b>                              |             |                   |                   |
| Interest received                                                         |             |                   |                   |
| Purchase of tangible fixed assets                                         |             | <b>(2,187)</b>    | <b>(7,330)</b>    |
| <b>Net cash (used in) investing activities</b>                            |             | <b>(2,187)</b>    | <b>(7,330)</b>    |
| <b>Change in cash and cash equivalents in the reporting period</b>        |             | <b>(25,819)</b>   | <b>(91,874)</b>   |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |             | <b>66,791</b>     | <b>158,665</b>    |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |             | <b>40,972</b>     | <b>66,791</b>     |

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **NOTES TO THE ACCOUNTS**

**FOR THE PERIOD ENDED 31 AUGUST 2024**

#### **I Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **I.1 Basis of preparation**

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **I.2 Preparation of the accounts on a going concern basis**

The accounts have been prepared on a going concern basis and the trustees believe there to be no material uncertainties about the Charity's ability to continue as a going concern when taking account of the support given and the funds raised by the parent charity, the Langdon Foundation.

##### **I.3 Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government or other grants, whether "capital" grants or "revenue" grants is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income received for the provision of care is recognised in the period in which care is provided.

Investment income is accounted for when receivable.

##### **I.4 Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated to the one charitable activity.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 AUGUST 2024

#### **I Accounting Policies**

**(Continued)**

##### **I.5 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                                |                   |
|--------------------------------|-------------------|
| Leasehold improvements         | 18% straight line |
| Computer equipment             | 33% straight line |
| Fixtures, fittings & equipment | 25% straight line |
| Motor vehicles                 | 25% straight line |

Single items of equipment with a value less than £1,000 have not been capitalised.

The policy with respect to impairment reviews of fixed assets is that these assets are inspected regularly for any impairment and any defect remedied so as to maintain the current value.

##### **I.6 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered and provision for bad and doubtful debts. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### **I.7 Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### **I.8 Creditors and provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### **I.9 Financial instruments**

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### **I.10 Pensions**

Langdon Community operates defined-contribution schemes. The amount charged to the SoFA in respect of pension costs and other post-retirement benefits is the contributions payable in the period.

##### **I.11 Operating leases**

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

##### **I.12 Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds represent income received which is allocated by the donor to a specific project. The restrictions are binding on the Trustees of the Charity.

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 AUGUST 2024

#### 1.13 Critical accounting estimates and areas of judgement

In the application of the Charity's accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

## 2 Legal status of the Charity

Langdon Community is a registered charity (No. 1086393) and a company limited by guarantee and not having share capital (No. 04055338) the registered office is 333 Edgware Road, Floor 3, London NW9 6TD

The Charity is incorporated in England & Wales and does not have share capital and is limited by guarantee. In the event of the company being wound up, the maximum amount which each member is liable to pay is £10.

## 3 Income from donations

|                      | Unrestricted funds | Restricted funds | Total funds | Total funds |
|----------------------|--------------------|------------------|-------------|-------------|
|                      |                    |                  | 2024        | 2023        |
|                      | £                  | £                | £           | £           |
| Grants and donations | -                  | 179,379          | 179,379     | 227,123     |

Donations relating to unrestricted funds were £nil (2023: £2,416). Grants relating to restricted funds were £179,379 (2023: £224,707). The grants were from The Langdon Foundation for community projects including employment, New Chapters, Brady Club and member activities.

## 4 Income from charitable activities

|                                         | Unrestricted funds | Restricted funds | Total funds | Total funds |
|-----------------------------------------|--------------------|------------------|-------------|-------------|
|                                         |                    |                  | 2024        | 2023        |
|                                         | £                  | £                | £           | £           |
| Provision of care and associated income | 3,297,368          | -                | 3,297,368   | 4,570,652   |

Income for provision of care and associated activities was £4,570,652 unrestricted and £Nil restricted in 2023.

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 AUGUST 2024

#### 5 Investment income

|                     | 2024 | 2023 |
|---------------------|------|------|
|                     | £    | £    |
| Interest receivable | -    | -    |

#### 6 Analysis of expenditure

|                                  | Total<br>2024    | Total<br>2023    |
|----------------------------------|------------------|------------------|
|                                  | £                | £                |
| Supported living                 |                  |                  |
| Staff costs                      | 3,328,478        | 4,208,103        |
| Motor and travel                 | 3,466            | 5,804            |
| Rent                             | 57,177           | 81,808           |
| Costs recoverable from residents | 73,943           | 61,827           |
| Office expenses                  | 8,994            | 13,122           |
| Other direct costs               | 174,534          | 626,848          |
| Governance costs (see note 7)    | 2,557            | 21,648           |
| Depreciation                     | 6,231            | 8,963            |
|                                  | <b>3,655,380</b> | <b>5,028,123</b> |

Expenditure on charitable activities was £3,655,380 (2023: £5,028,123) of which £3,368,433 was unrestricted (2023: £4,879,674) and £286,947 was restricted (2023: £148,449).

#### 7 Analysis of governance costs

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are all allocated against the one charitable activity. Some support functions including finance and HR are managed and funded directly by The Langdon Foundation. Audit fee is allocated equally across all four group companies.

|              | 2024         | 2023          |
|--------------|--------------|---------------|
|              | £            | £             |
| Audit        | 660          | 18,586        |
| Bank charges | 1,897        | 3,062         |
|              | <b>2,557</b> | <b>21,648</b> |

#### 8 Net expenditure for the year

This is stated after charging:

|                                    | 2024   | 2023   |
|------------------------------------|--------|--------|
|                                    | £      | £      |
| Depreciation                       | 6,231  | 8,963  |
| Auditor's remuneration             | 660    | 18,586 |
| Operating lease rentals - property | 57,177 | 81,808 |

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 AUGUST 2024

#### 9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

|                       | 2024<br>£        | 2023<br>£        |
|-----------------------|------------------|------------------|
| Wages and salaries    | 3,006,799        | 3,796,761        |
| Social security costs | 257,826          | 327,016          |
| Pension               | 63,853           | 84,326           |
|                       | <b>3,328,478</b> | <b>4,208,103</b> |

The number of employees having benefits in excess of £60,000 were

|                   | 2024<br>Number | 2023<br>Number |
|-------------------|----------------|----------------|
| £70,000 - £80,000 | 1              | -              |
| £80,000 - £90,000 | -              | 1              |

The key management personnel of the Charity comprise the senior management team as detailed on page 1 of the trustees' report. The total payments made by the charity in respect of the senior management team who are employed directly by the Charity were £nil (2023: £198,169).

The remuneration of some key management personnel is through KisharonLangdon or The Langdon Foundation.

None of the Trustees (or any persons connected with them) received any remuneration during the year (2023: nil) and none of them were reimbursed for expenses during the year (2023: nil).

#### 10 Staff Numbers

The average monthly number of employees during the year was as follows:

|                                     | 2024<br>Number | 2023<br>Number |
|-------------------------------------|----------------|----------------|
| Care support staff                  | 178            | 143            |
| Management and administrative staff | 17             | 18             |
| <b>Total</b>                        | <b>195</b>     | <b>161</b>     |

#### 11 Pension and other post-retirement benefit commitments

Langdon Community operates two defined-contribution schemes.

The Charity contributes towards the Langdon Group Schemes run by Nest and Aegon which are defined contribution schemes. The assets of the schemes are held separately from those of the Charity in independently administered funds. The pension cost charge represents contributions payable by the Charity to the funds. Contributions payable during the period were £63,853 (2023: £84,326).

The expense has been allocated to unrestricted expenditure on the same basis as wages and salaries.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 AUGUST 2024

#### **12 Related party transactions**

The charity is connected to The Langdon Foundation (registered charity number: 1142742, registered company number: 07621714), Langdon College (registered charity number: 1088936, registered company number: 4104466) and Langdon Housing (registered charity number: 114743, registered company number: 07623246), all of which are incorporated charitable companies registered in England and Wales that do not have share capital and are limited by guarantee.

At the year end, the charitable company had a debtor of £1,924,761 (2023: £1,360,127) due from The Langdon Foundation. During the period, Langdon Community was charged £3,800 (2023: £5,700) as rent by The Langdon Foundation. Donations of £nil (2023: £230,457) were received by the Langdon Foundation and paid over to Langdon Community. These donations are included in Note 17. The remaining debtor related to the costs settled by Langdon Community on behalf of The Langdon Foundation and the bank transfers to meet the cash shortfalls in The Langdon Foundation.

At the year end, the charitable company had a debtor of £309,246 due from (2023: £46,869) Langdon Housing.

The ultimate controlling party of Langdon Community is KisharonLangdon Group (registered company number: 14988804) which is the sole member of Langdon Foundation, the parent company of Langdon Community.

#### **13 Corporation tax**

As a charity, Langdon Community is exempt from UK tax on income and gains to the extent that these are applied to its charitable objects. No UK tax charges have arisen in the Charity, during the year or the previous year.

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 AUGUST 2024

### 14 Tangible fixed assets

|                             | Leasehold<br>Improvements<br>£ | Computer<br>equipment<br>£ | Fixtures,<br>fittings &<br>equipment<br>£ | Motor<br>vehicles<br>£ | Total<br>£     |
|-----------------------------|--------------------------------|----------------------------|-------------------------------------------|------------------------|----------------|
| <b>Cost:</b>                |                                |                            |                                           |                        |                |
| As at 1 January 2024        | 60,001                         | 52,905                     | 32,131                                    | 76,558                 | 221,595        |
| Additions                   |                                | 2,187                      |                                           |                        | 2,187          |
| <b>As at 31 August 2024</b> | <b>60,001</b>                  | <b>55,092</b>              | <b>32,131</b>                             | <b>76,558</b>          | <b>223,782</b> |
| <b>Depreciation:</b>        |                                |                            |                                           |                        |                |
| As at 1 January 2024        | 60,001                         | 43,243                     | 32,131                                    | 72,313                 | 207,688        |
| Charge for year             |                                | 2,835                      |                                           | 3,396                  | 6,231          |
| <b>As at 31 August 2024</b> | <b>60,001</b>                  | <b>46,078</b>              | <b>32,131</b>                             | <b>75,709</b>          | <b>213,919</b> |
| <b>Net book value</b>       |                                |                            |                                           |                        |                |
| <b>As 31 August 2024</b>    | <b>-</b>                       | <b>9,014</b>               | <b>-</b>                                  | <b>849</b>             | <b>9,863</b>   |
| As 31 December 2023         | -                              | 9,662                      | -                                         | 4,245                  | 13,907         |

All assets are used for charitable purposes.

### 15 Debtors

|                                    | 2024<br>£        | 2023<br>£        |
|------------------------------------|------------------|------------------|
| Trade debtors                      | 374,919          | 293,367          |
| Amounts owed by group undertakings | 2,234,007        | 1,406,996        |
| Other debtors                      | 16,860           | 43,217           |
| Prepayments and accrued income     | 239,244          | 239,387          |
|                                    | <b>2,865,030</b> | <b>1,982,967</b> |

### 16 Creditors: amounts falling due within one year

|                                    | 2024<br>£        | 2023<br>£      |
|------------------------------------|------------------|----------------|
| Trade creditors                    | 111,261          | 75,525         |
| Amounts owed to group undertakings | 1,610,554        | 255,000        |
| Taxation and social security costs | 216,569          | 428,047        |
| Other creditors                    | 42,045           | 35,628         |
| Accruals                           | 2,999            | 158,395        |
|                                    | <b>1,983,428</b> | <b>952,595</b> |

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 AUGUST 2024

#### 17 Analysis of charitable funds

##### Analysis of movements in unrestricted funds

|                    | Balance as<br>at 1<br>January<br>2024<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Funds as<br>at 31<br>August<br>2024<br>£ |
|--------------------|--------------------------------------------|-------------|------------------|----------------|------------------------------------------|
| Unrestricted funds | <b>998,371</b>                             | 3,297,368   | (3,368,433)      | -              | <b>927,306</b>                           |

##### Analysis of movements in unrestricted funds – prior year

|                    | Balance as<br>at 1 January<br>2023<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Funds as at 31<br>December<br>2023<br>£ |
|--------------------|-----------------------------------------|-------------|------------------|----------------|-----------------------------------------|
| Unrestricted funds | 1,299,205                               | 4,573,068   | (4,879,674)      | 5,772          | 998,371                                 |

##### Analysis of movements in restricted funds

|                                | Balance as<br>at 1<br>January<br>2024<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Funds as<br>at 31<br>August<br>2024<br>£ |
|--------------------------------|--------------------------------------------|-------------|------------------|----------------|------------------------------------------|
| Brady Club                     | <b>87,678</b>                              | 23,650      | (106,246)        | -              | <b>5,082</b>                             |
| Employment & Social Enterprise | -                                          | 155,729     | (155,729)        | -              | -                                        |
| Ambassadors Manchester         | -                                          | -           | -                | -              | -                                        |
| Mini Bus                       | -                                          | -           | -                | -              | -                                        |
| Activities                     | <b>25,021</b>                              | -           | (24,972)         | -              | <b>49</b>                                |
|                                | <b>112,699</b>                             | 179,379     | (286,947)        | -              | <b>5,131</b>                             |

##### Analysis of movements in restricted funds – prior year

|                                | Balance as<br>at 1 January<br>2023<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Funds as at<br>31<br>December<br>2023<br>£ |
|--------------------------------|-----------------------------------------|-------------|------------------|----------------|--------------------------------------------|
| Brady Club                     | 239,334                                 | 42,083      | (22,684)         | (171,055)      | 87,678                                     |
| Employment & Social Enterprise | (203,658)                               | 147,060     | (114,457)        | 171,055        | -                                          |
| Ambassadors Manchester         | 765                                     | -           | (765)            | -              | -                                          |
| Mini Bus                       | 5,772                                   | -           | -                | (5,772)        | -                                          |
| Activities                     | -                                       | 35,564      | (10,543)         | -              | 25,021                                     |
|                                | 42,213                                  | 224,707     | (148,449)        | (5,772)        | 112,699                                    |

- Brady Club offers social activities to younger people with learning difficulties in Edgware.
- Employment & Social Enterprise aids and trains people with learning difficulties to find employment. This includes New Chapters which offers a safe working environment to gain work experience.
- Ambassadors Manchester was created to service the fundraising activities of the parental group and is earmarked for specific purposes.
- Mini Bus funds were raised to purchase and support a new Mini Bus – the minibus was purchased in 2020
- Infection Control – funds were received from Local Authorities to support additional costs incurred in relation to the Covid19 pandemic

Transfers are made from unrestricted funds to restricted funds to meet a deficit on those funds.

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 AUGUST 2024

#### 18 Analysis of net assets between funds

|                                                       | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>£       |
|-------------------------------------------------------|----------------------------|--------------------------|------------------|
| Fund balances at 31 August 2024 are represented by:   |                            |                          |                  |
| Tangible fixed assets                                 | 9,863                      | -                        | 9,863            |
| Current assets                                        | 2,906,002                  | -                        | 2,906,002        |
| Creditors of less than one year                       | (1,983,428)                | -                        | (1,983,428)      |
|                                                       | <b>932,437</b>             | <b>-</b>                 | <b>932,437</b>   |
| Fund balances at 31 December 2023 are represented by: |                            |                          |                  |
| Tangible fixed assets                                 | 13,907                     | -                        | 13,907           |
| Current assets                                        | 1,937,059                  | 112,699                  | 2,049,758        |
| Creditors of less than one year                       | (952,595)                  | -                        | (952,595)        |
|                                                       | <b>998,371</b>             | <b>112,699</b>           | <b>1,111,070</b> |

#### 19 Commitments under operating leases

|                                                                         | Land and Buildings |                |
|-------------------------------------------------------------------------|--------------------|----------------|
|                                                                         | 2024<br>£          | 2023<br>£      |
| The future minimum payments under non-cancellable operating leases are: |                    |                |
| Expiry date:                                                            |                    |                |
| No later than one year                                                  | 25,750             | 77,250         |
|                                                                         | <b>25,750</b>      | <b>154,500</b> |

The above commitments are a combination of the properties leased from The Langdon Foundation and third-party landlords.

#### 20 Reconciliation of net movement in funds to net cash flow from operating activities

|                                                  | 2024<br>£       | 2023<br>£       |
|--------------------------------------------------|-----------------|-----------------|
| Net movement in funds                            | (178,633)       | (230,348)       |
| Add back depreciation charge                     | 6,231           | 8,963           |
| (Increase) in debtors                            | (882,063)       | (246,163)       |
| Increase in creditors                            | 1,030,833       | 383,003         |
| <b>Net cash provided by operating activities</b> | <b>(23,632)</b> | <b>(84,545)</b> |

#### 21 Post Balance Sheet event

As noted above, on 31 August 2024 the operations of Langdon Community (including staff, assets and liabilities) were transferred to KisharonLangdon. The parent company of Langdon Community is The Langdon Foundation. Its ultimate holding company is KisharonLangdon Group.

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# Accounts

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**Charity Registration No. 1086393**

**Company Registration No. 04055338 (England and Wales)**

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' ANNUAL REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
LEGAL AND ADMINISTRATIVE INFORMATION

|                          |                                                                                                              |
|--------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>          | Mr N Doffman (appointed 29 September 2024)<br>Mr N Henry<br>Mr M Blane<br>Mr B Miller (resigned 5 July 2024) |
| <b>Chief Executive</b>   | Mr R Franklin (appointed August 2023)<br>Mr N Taylor (resigned 1 August 2023)                                |
| <b>Company Secretary</b> | Mr P Darnell (appointed 12 February 2024)<br>Mr B Shine (resigned 12 February 2024)                          |
| <b>Charity number:</b>   | 1086393 (England and Wales)                                                                                  |
| <b>Company number</b>    | 04055338 (England and Wales)                                                                                 |
| <b>Principal address</b> | 333 Edgware Road<br>Floor 3<br>London<br>NW9 6TD                                                             |
| <b>Registered Office</b> | 333 Edgware Road<br>Floor 3<br>London<br>NW9 6TD                                                             |
| <b>Auditors</b>          | Cohen Arnold<br>New Burlington House<br>1075 Finchley Road<br>London<br>NW11 0PU                             |
| <b>Bankers</b>           | Lloyds TSB<br>7 <sup>th</sup> Floor<br>40 Spring Gardens<br>Manchester<br>M2 1EN                             |

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
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# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **TRUSTEES' ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

#### **Charity information**

The Trustees present their annual report and the financial statements for the year ended 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with Langdon Community's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011 and the Charities SORP (FRS102).

#### **Reference and administrative details**

Langdon Community is a registered charity (No. 1086393) and a company limited by guarantee and not having share capital (No. 04055338) the registered office is as shown on the legal and administrative information page.

The Trustees at the date of this report are as follows: -

Mr N Doffman  
Mr N Henry  
Mr M Blane

The Management Team of the Charity is:

|               |                                                           |
|---------------|-----------------------------------------------------------|
| Mr R Franklin | Chief Executive                                           |
| Mrs H Sowa    | Director of Operations                                    |
| Ms N Ramgutty | Registered Manager - Supported Living Edgware/Borehamwood |
| Ms C Rayner   | Registered Manager - Supported Living Manchester          |

The external advisers of Langdon Community are as set out on the legal and administrative information page.

#### **Structure, governance and management**

Langdon Community was incorporated and established Memorandum and Articles of Association on 18th August 2000. They were amended in May 2007 and again in March 2011.

The Board of Trustees is responsible for the overall governance of Langdon Community as a charity. There are no individual subscriptions or other sums payable by Members.

On 1 August 2023, Langdon Foundation (the sole member of Langdon Community) merged with Kisharon to form the KisharonLangdon Group.

The management of the charity and regulatory compliance is delegated to the Chief Executive and an effective partnership exists with the Chairperson of the Board.

#### **Current Developments**

As at 31 August 2024 the operations (staff, assets and liabilities) of Langdon Community were transferred through TUPE to KisharonLangdon, the core operating charity of the KisharonLangdon Group. It is the intention to close Langdon Community in the near future.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **TRUSTEES' ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

#### **Structure, governance and management (continued)**

##### **Corporate governance**

Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by both the Chairperson and the Management Board. Specific areas of responsibility are delegated to Trustees covering the main areas of operation of the Charity and in maintaining the Charitable Objects of the organisation.

Systems of internal control are designed to provide reasonable assurance against material misstatement or loss.

They include:

- an annual budget approved by the Trustees;
- regular consideration by the Trustees of general budget performance
- delegation of day-to-day management and regulatory compliance authority; and
- identification and management of risks.

##### **Objectives, activities, achievements and performance**

Langdon Community's declared objectives are:

"The relief of individuals with special educational needs or mental illness and other associated difficulties including by the provision of education and through the provision of support to their families and (save for purposes incidental and ancillary to those objects), no other purposes. The Charity shall be established in accordance with the tenets of the Jewish religion".

The Langdon Community mission statement is:

"Langdon Community seeks to provide support to enable young Jewish adults with learning difficulties/disabilities to determine and maintain a lifestyle of their own choosing which affords dignity, fulfilment and individual status and maximises their potential for independence in the wider community".

"The Community seeks to empower and enable people to enjoy lifestyles, which are age, culture and needs appropriate".

The principal activities of Langdon Community are to achieve these objects through the delivery of Supported Living Services and an Employment Service.

In line with available guidance the Charity's strategic planning is based on delivering a range of supports and services within the following key areas:

- Support & Care
- Employment & Further Education
- Housing related support
- Jewish Culture
- Organisational Development

This year's principal activities, objectives and achievements are provided in the Group's consolidated accounts, The Langdon Foundation. The key areas for Langdon Community are summarised below.

Our Supported Living service now supports 108 people (105 in 2022) and we also support 12 people through our Outreach service (12 in 2022).

New Chapters is established in Harrow as a social enterprise selling second handbooks through Amazon. This provides an environment for our people with a learning disability to develop work-based skills enabling them to then move to work with an employer.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **TRUSTEES' ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

Langdon's Brady Clubs give Jewish youth in three different age groups (9-11, 12-18 and 19 plus) with learning disabilities, the opportunity to meet new people, make friends and have fun. The clubs give young people the opportunity to be involved in the planning of their programmes and give input into the running of their youth groups.

Langdon Community continues to arrange and support people on self-funded vacations.

#### **Financial review, management policies and results for the year**

The Statement of Financial Activities (SoFA), set out on page 8, shows that Langdon Community had income of £4,797,775 (2022: £4,405,417) of which £5,028,123 (2022: £4,555,941) was paid out on expenses, leaving a deficit of £230,348 (2022: £150,524).

#### **Principal sources of funding**

Direct care and support of residents is funded by the respective home Local Authorities for each individual. This constitutes the great majority of the Charity's income.

#### **Reserves**

As noted above, on 31 August 2024 the operations of Langdon Community (including staff, assets and liabilities) were transferred to KisharonLangdon. Langdon Community is now dormant.

At 31 December 2023, Langdon Community had unrestricted balance sheet fixed assets and net liquid assets of £2,063,665 (2022: £1,911,009), with liabilities due of £952,595 (2022: £569,591), leaving the total financial reserves at £1,111,070 (2022: £1,341,417). The charity had a free reserve of £984,463 (2022: £1,283,664) after allowing for £112,699 of restricted reserves (2022: £42,213) and £13,908 (2022: £15,541) of tangible fixed assets. The Langdon Foundation has issued a letter of support to the charity.

#### **Connected charities**

Langdon Community is part of the KisharonLangdon Group

#### **Public benefit**

The Trustees have complied with their duty in Section 17 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission. The benefit to the public is manifestly demonstrated by the achievements contained in this report, all of which seeks to extend and improve the care of young people whose life chances, aspirations and contributions to society will be enhanced as a result.

#### **Risk management**

Risks are identified and assessed at an operational, project and corporate level, against the agreed aims and objectives of the Charity. We have identified 2 significant risks that face the charity. The maintenance of financial stability is at risk as the Charity's income is primarily in the form of care packages which are being squeezed by current government policy. We regularly review our cash position and forecast and the Group has a borrowing facility in place. We have a robust budgeting process and a re-forecasting cycle. There is a risk that our quality of service may fall and affect the safety and wellbeing of the people we support. We have a rigorous ongoing training program and regular review with care staff to ensure that our people and processes are working effectively. Wage inflation is a noted risk and support seen in 2023 from several Local Authorities has given some early protection in this regard.

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023

**Disclosure of information to auditors**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have each further confirmed that they have each taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

**Trustees' responsibilities in relation to the financial statements**

The Charity's Trustees (who are also the directors of Langdon Community for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the 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 (Statement of Recommended Practice);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charity's constitution. They are also responsible for safeguarding the assets of the Charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

On behalf of the board of Trustees

Signed by:  
  
2D08D64F361D422...  
**Mr N Doffman**  
Trustee  
30 October 2024

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LANGDON COMMUNITY**

#### **Independent Auditor's Report to the Members of Langdon Community**

##### **Opinion**

We have audited the financial statements of Langdon Community ('the charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of the its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

##### **Other information**

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

##### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LANGDON COMMUNITY**

#### **Matters on which we are required to report by exception**

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 4 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), health and safety legislation, employment legislation, tax legislation, and CQC Regulations for service providers and managers.

We communicated these identified frameworks amongst our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with the laws and regulations.

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF LANGDON COMMUNITY

We discussed with the trustees the policies and procedures regarding compliance with these legal and regulatory frameworks.

We assessed the susceptibility of the charity's financial statements to material misstatement due to non-compliance with legal and regulatory frameworks, including how fraud might occur, by enquiry with the trustees during the planning and finalisation phases stages of our audit. The susceptibility to such material misstatement was determined to be low.

Based on this understanding, we designed our audit procedures to identify non-compliance with the identified legal and regulatory frameworks, which were part of our procedures on the related financial statement items.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:  
  
BC6977A458CD499...

David Goldberg  
Senior Statutory Auditor  
For and on behalf of  
Cohen Arnold  
Statutory Auditor

New Burlington House  
1075 Finchely Road  
London NW11 0PU

30 October 2024

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
 STATEMENT OF FINANCIAL ACTIVITIES  
 FOR THE YEAR ENDED 31 DECEMBER 2023

|                                                         | Note         | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|---------------------------------------------------------|--------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                                     |              |                            |                          |                             |                             |
| Donations                                               | 3            | 2,416                      | 224,707                  | 227,123                     | 251,639                     |
| Charitable activities                                   | 4            | 4,570,652                  | -                        | 4,570,652                   | 4,153,778                   |
| Investment income                                       | 5            | -                          | -                        | -                           | -                           |
| <b>Total income</b>                                     |              | <b>4,573,068</b>           | <b>224,707</b>           | <b>4,797,775</b>            | <b>4,405,417</b>            |
| <b>Expenditure on:</b>                                  |              |                            |                          |                             |                             |
| Charitable activities:<br>Supported living arrangements | 6            | 4,879,674                  | 148,449                  | 5,028,123                   | 4,555,941                   |
| <b>Total expenditure</b>                                |              | <b>4,879,674</b>           | <b>148,449</b>           | <b>5,028,123</b>            | <b>4,555,941</b>            |
| <b>Net (expenditure)/income</b>                         |              | <b>(306,606)</b>           | <b>76,258</b>            | <b>(230,348)</b>            | <b>(150,524)</b>            |
| <b>Transfers between funds</b>                          |              | <b>5,772</b>               | <b>(5,772)</b>           | <b>-</b>                    | <b>-</b>                    |
| <b>Net movement in funds</b>                            |              | <b>(300,834)</b>           | <b>70,486</b>            | <b>(230,348)</b>            | <b>(150,524)</b>            |
| <b>Reconciliation of funds:</b>                         |              |                            |                          |                             |                             |
| Total funds brought forward                             |              | 1,299,205                  | 42,213                   | 1,341,418                   | 1,491,942                   |
| <b>Total funds carried forward</b>                      | <b>17,18</b> | <b>998,371</b>             | <b>112,699</b>           | <b>1,111,070</b>            | <b>1,341,418</b>            |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**LANGDON COMMUNITY**

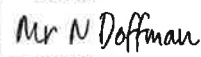
Company registration number 04055338 (England and Wales)

**(A COMPANY LIMITED BY GUARANTEE)****BALANCE SHEET****AS AT 31 DECEMBER 2023**

|                                                | <b>Note</b> | <b>2023</b>      | <b>2022</b>      |
|------------------------------------------------|-------------|------------------|------------------|
|                                                |             | <b>£</b>         | <b>£</b>         |
| <b>Fixed assets:</b>                           |             |                  |                  |
| Tangible assets                                | <b>14</b>   | <b>13,908</b>    | <b>15,541</b>    |
| <b>Current assets:</b>                         |             |                  |                  |
| Debtors                                        | <b>15</b>   | <b>1,982,966</b> | <b>1,736,803</b> |
| Cash at bank and in hand                       |             | <b>66,791</b>    | <b>158,665</b>   |
| <b>Total Current assets</b>                    |             | <b>2,049,757</b> | <b>1,895,468</b> |
| <b>Liabilities:</b>                            |             |                  |                  |
| Creditors: Amounts falling due within one year | <b>16</b>   | <b>(952,595)</b> | <b>(569,591)</b> |
| <b>Net current assets</b>                      |             | <b>1,097,162</b> | <b>1,325,877</b> |
| <b>Total net assets</b>                        |             | <b>1,111,070</b> | <b>1,341,418</b> |
| <b>The funds of the Charity:</b>               |             |                  |                  |
| Restricted funds                               | <b>17</b>   | <b>112,699</b>   | <b>42,213</b>    |
| Unrestricted funds                             |             | <b>998,371</b>   | <b>1,299,205</b> |
| <b>Total funds</b>                             | <b>18</b>   | <b>1,111,070</b> | <b>1,341,418</b> |

The financial statements have been prepared in accordance with the special provisions of the Companies Act relating to small companies.

The notes at pages 11 to 19 form part of these accounts.

Signed by:  
  
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**Mr N Doffman**  
 Trustee

Approved and authorised for issue by the trustees on 30 October 2024

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
 STATEMENT OF CASHFLOWS  
 FOR THE YEAR ENDED 31 DECEMBER 2023

|                                                                           | <b>Note</b> | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|---------------------------------------------------------------------------|-------------|-------------------|-------------------|
| <b>Net cash provided by/(used in) operating activities</b>                | <b>20</b>   | <b>(84,545)</b>   | <b>85,344</b>     |
| <b>Cash flows from investing activities:</b>                              |             |                   |                   |
| Interest received                                                         |             |                   |                   |
| Purchase of tangible fixed assets                                         |             | <b>(7,330)</b>    | <b>(5,352)</b>    |
| <b>Net cash (used in) investing activities</b>                            |             | <b>(7,330)</b>    | <b>(5,352)</b>    |
| <b>Change in cash and cash equivalents in the reporting period</b>        |             | <b>(91,874)</b>   | <b>79,992</b>     |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |             | <b>158,665</b>    | <b>78,673</b>     |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |             | <b>66,791</b>     | <b>158,665</b>    |

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

#### **I Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **I.1 Basis of preparation**

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **I.2 Preparation of the accounts on a going concern basis**

The accounts have been prepared on a going concern basis and the trustees believe there to be no material uncertainties about the Charity's ability to continue as a going concern when taking account of the support given and the funds raised by the parent charity, the Langdon Foundation. A letter of support has been provided by KisharonLangdon covering the period to 31<sup>st</sup> December 2024.

##### **I.3 Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government or other grants, whether "capital" grants or "revenue" grants is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received for the provision of care is recognised in the period in which care is provided.

Investment income is accounted for when receivable.

##### **I.4 Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated to the one charitable activity.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

### **I Accounting Policies**

**(Continued)**

#### **I.5 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                                |                   |
|--------------------------------|-------------------|
| Leasehold improvements         | 18% straight line |
| Computer equipment             | 33% straight line |
| Fixtures, fittings & equipment | 25% straight line |
| Motor vehicles                 | 25% straight line |

Single items of equipment with a value less than £1,000 have not been capitalised.

The policy with respect to impairment reviews of fixed assets is that these assets are inspected regularly for any impairment and any defect remedied so as to maintain the current value.

#### **I.6 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered and provision for bad and doubtful debts. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **I.7 Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **I.8 Creditors and provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **I.9 Financial instruments**

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### **I.10 Pensions**

Langdon Community operates defined-contribution schemes. The amount charged to the SoFA in respect of pension costs and other post-retirement benefits is the contributions payable in the period.

#### **I.11 Operating leases**

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

#### **I.12 Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds represent income received which is allocated by the donor to a specific project. The restrictions are binding on the Trustees of the Charity.

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1.13 Critical accounting estimates and areas of judgement

In the application of the Charity's accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

#### 2 Legal status of the Charity

Langdon Community is a registered charity (No. 1086393) and a company limited by guarantee and not having share capital (No. 04055338) the registered office is 333 Edgware Road, Floor 3, London NW9 6TD

The Charity is incorporated in England & Wales and does not have share capital and is limited by guarantee. In the event of the company being wound up, the maximum amount which each member is liable to pay is £10.

#### 3 Income from donations

|                      | Unrestricted<br>funds | Restricted<br>funds | Total funds | Total funds |
|----------------------|-----------------------|---------------------|-------------|-------------|
|                      |                       |                     | 2023        | 2022        |
|                      | £                     | £                   | £           | £           |
| Grants and donations | 2,416                 | 224,707             | 227,123     | 251,639     |

Donations relating to unrestricted funds were £2,416 (2022: £nil). Grants relating to restricted funds were £224,707 (2022: £251,639). The grants were from The Langdon Foundation for community projects including employment, New Chapters, Brady Club and member activities.

#### 4 Income from charitable activities

|                                         | Unrestricted<br>funds | Restricted<br>funds | Total funds | Total funds |
|-----------------------------------------|-----------------------|---------------------|-------------|-------------|
|                                         |                       |                     | 2023        | 2022        |
|                                         | £                     | £                   | £           | £           |
| Provision of care and associated income | 4,570,652             | -                   | 4,570,652   | 4,153,778   |

Income for provision of care and associated activities was £4,114,319 unrestricted and £39,459 restricted in 2022.

# **LANGDON COMMUNITY** **(A COMPANY LIMITED BY GUARANTEE)**

## **NOTES TO THE ACCOUNTS** **FOR THE YEAR ENDED 31 DECEMBER 2023**

### **5 Investment income**

|                     | 2023 | 2022 |
|---------------------|------|------|
|                     | £    | £    |
| Interest receivable | -    | -    |

### **6 Analysis of expenditure**

|                                  | Total<br>2023    | Total<br>2022    |
|----------------------------------|------------------|------------------|
|                                  | £                | £                |
| Supported living                 |                  |                  |
| Staff costs                      | 4,208,103        | 3,771,390        |
| Motor and travel                 | 5,804            | 16,387           |
| Rent                             | 81,808           | 77,767           |
| Costs recoverable from residents | 61,827           | 45,349           |
| Office expenses                  | 13,122           | 24,646           |
| Other direct costs               | 626,848          | 601,175          |
| Governance costs (see note 7)    | 21,648           | 7,573            |
| Depreciation                     | 8,963            | 21,207           |
|                                  | <b>5,028,123</b> | <b>4,555,941</b> |

Expenditure on charitable activities was £5,028,123 (2022: £4,555,941) of which £4,879,674 [PC1] was unrestricted (2022: £4,027,725) and £148,449 [PC2] was restricted (2022: £528,216).

### **7 Analysis of governance costs**

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are all allocated against the one charitable activity. Some support functions including finance and HR are managed and funded directly by The Langdon Foundation. Audit fee is allocated equally across all four group companies.

|              | 2023          | 2022         |
|--------------|---------------|--------------|
|              | £             | £            |
| Audit        | 18,586        | 5,024        |
| Bank charges | 3,062         | 2,549        |
|              | <b>21,648</b> | <b>7,573</b> |

### **8 Net expenditure for the year**

This is stated after charging:

|                                    | 2023   | 2022   |
|------------------------------------|--------|--------|
|                                    | £      | £      |
| Depreciation                       | 8,963  | 21,207 |
| Auditor's remuneration             | 18,586 | 5,024  |
| Operating lease rentals - property | 81,808 | 77,767 |

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

#### 9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

|                       | 2023<br>£        | 2022<br>£        |
|-----------------------|------------------|------------------|
| Wages and salaries    | 3,796,761        | 3,388,580        |
| Social security costs | 327,016          | 307,661          |
| Pension               | 84,326           | 75,149           |
|                       | <b>4,208,103</b> | <b>3,771,390</b> |

The number of employees having benefits in excess of £60,000 were

|                   | 2023<br>Number | 2022<br>Number |
|-------------------|----------------|----------------|
| £70,000 - £80,000 | [PC3]-         | 1              |
| £80,000 - £90,000 | 1              | -              |

The key management personnel of the Charity comprise the senior management team as detailed on page 1 of the trustees' report. The total payments made by the charity in respect of the senior management team who are employed directly by the Charity were £198,169 [PC4] (2022: £182,151).

The remuneration of some key management personnel is through KisharonLangdon or The Langdon Foundation.

None of the Trustees (or any persons connected with them) received any remuneration during the year (2022: nil) and none of them were reimbursed for expenses during the year (2022: nil).

#### 10 Staff Numbers

The average monthly number of employees during the year was as follows:

|                                     | 2023<br>Number | 2022<br>Number |
|-------------------------------------|----------------|----------------|
| Care support staff                  | 143            | 150            |
| Management and administrative staff | 18             | 14             |
| <b>Total</b>                        | <b>161</b>     | <b>164</b>     |

#### 11 Pension and other post-retirement benefit commitments [PC5]

Langdon Community operates two defined-contribution schemes.

The Charity contributes towards the Langdon Group Schemes run by Nest and Aegon which are defined contribution schemes. The assets of the schemes are held separately from those of the Charity in independently administered funds. The pension cost charge represents contributions payable by the Charity to the funds. Contributions payable during the year were £84,326 (2022: £75,149).

The expense has been allocated to unrestricted expenditure on the same basis as wages and salaries.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **NOTES TO THE ACCOUNTS**

#### **FOR THE YEAR ENDED 31 DECEMBER 2023**

#### **12 Related party transactions**

The charity is connected to The Langdon Foundation (registered charity number: 1142742, registered company number: 07621714), Langdon College (registered charity number: 1088936, registered company number: 4104466) and Langdon Housing (registered charity number: 114743, registered company number: 07623246), all of which are incorporated charitable companies registered in England and Wales that do not have share capital and are limited by guarantee.

At the year end, the charitable company had a debtor of £1,360,127 (2022: a debtor of £1,257,123) due from The Langdon Foundation. During the year, Langdon Community was charged £5,700<sup>[PC6]</sup> (2022: £5,700) as rent by The Langdon Foundation. Donations of £230,457 (2022: £273,225) were received by the Langdon Foundation and paid over to Langdon Community. These donations are included in Note 17. The remaining debtor related to the costs settled by Langdon Community on behalf of The Langdon Foundation and the bank transfers to meet the cash shortfalls in The Langdon Foundation.

At the year end, the charitable company had a debtor of £46,869 due from (2022: creditor of £31,167 due to) Langdon Housing.

The ultimate controlling party of Langdon Community is The Langdon Foundation (registered charity number: 1142742, registered company number: 07621714) in whose accounts the results have been consolidated. The Langdon Foundation is considered as the ultimate holding company as it is the sole member of Langdon Community Limited. The Langdon Foundation owns properties, raises funds and gives donations to Langdon College, Langdon Community and Langdon Housing. Consolidated accounts for the Langdon Foundation can be obtained from the same registered office as the charity.

#### **13 Corporation tax**

As a charity, Langdon Community is exempt from UK tax on income and gains to the extent that these are applied to its charitable objects. No UK tax charges have arisen in the Charity, during the year or the previous year.

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

#### 14 Tangible fixed assets

|                               | Leasehold<br>Improvements<br>£ | Computer<br>equipment<br>£ | Fixtures,<br>fittings &<br>equipment<br>£ | Motor<br>vehicles<br>£ | Total<br>£     |
|-------------------------------|--------------------------------|----------------------------|-------------------------------------------|------------------------|----------------|
| <b>Cost:</b>                  |                                |                            |                                           |                        |                |
| As at 1 January 2023          | 60,001                         | 45,575                     | 32,131                                    | 76,558                 | 214,265        |
| Additions                     |                                | 7,330                      |                                           |                        | 7,330          |
| <b>As at 31 December 2023</b> | <b>60,001</b>                  | <b>52,905</b>              | <b>32,131</b>                             | <b>76,558</b>          | <b>221,595</b> |
| <b>Depreciation:</b>          |                                |                            |                                           |                        |                |
| As at 1 January 2023          | 60,001                         | 40,369                     | 32,131                                    | 66,223                 | 198,724        |
| Charge for year               |                                | 2,873                      |                                           | 6,090                  | 8,963          |
| <b>As at 31 December 2023</b> | <b>60,001</b>                  | <b>43,243</b>              | <b>32,131</b>                             | <b>72,313</b>          | <b>207,688</b> |
| <b>Net book value</b>         |                                |                            |                                           |                        |                |
| <b>As 31 December 2023</b>    | <b>-</b>                       | <b>9,663</b>               | <b>-</b>                                  | <b>4,245</b>           | <b>13,908</b>  |
| As 31 December 2022           | -                              | 5,206                      | -                                         | 10,335                 | 15,541         |

All assets are used for charitable purposes.

#### 15 Debtors

|                                    | 2023<br>£        | 2022<br>£        |
|------------------------------------|------------------|------------------|
| Trade debtors                      | 293,367          | 225,751          |
| Amounts owed by group undertakings | 1,406,996        | 1,257,123        |
| Other debtors                      | 43,216           | 34,835           |
| Prepayments and accrued income     | 239,387          | 219,094          |
|                                    | <b>1,982,966</b> | <b>1,736,803</b> |

#### 16 Creditors: amounts falling due within one year

|                                    | 2023<br>£      | 2022<br>£      |
|------------------------------------|----------------|----------------|
| Trade creditors                    | 75,525         | 67,191         |
| Amounts owed to group undertakings | 255,000        | 31,167         |
| Taxation and social security costs | 428,047        | 340,016        |
| Other creditors                    | 35,627         | 27,429         |
| Accruals                           | 158,395        | 103,788        |
|                                    | <b>952,595</b> | <b>569,591</b> |

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

#### 17 Analysis of charitable funds

##### Analysis of movements in unrestricted funds

|                    | Balance as<br>at 1<br>January<br>2023<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Funds as<br>at 31<br>December<br>2023<br>£ |
|--------------------|--------------------------------------------|-------------|------------------|----------------|--------------------------------------------|
| Unrestricted funds | 1,299,205                                  | 4,573,068   | (4,879,674)      | 5,772          | 998,371                                    |

##### Analysis of movements in unrestricted funds – prior year

|                           | Balance as<br>at 1 January<br>2022<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Funds as at 31<br>December<br>2022<br>£ |
|---------------------------|-----------------------------------------|-------------|------------------|----------------|-----------------------------------------|
| Property maintenance fund | 1,369,001                               | 4,114,319   | (4,027,725)      | (156,390)      | 1,299,205                               |

##### Analysis of movements in restricted funds

|                                | Balance as<br>at 1<br>January<br>2023<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Funds as<br>at 31<br>December<br>2023<br>£ |
|--------------------------------|--------------------------------------------|-------------|------------------|----------------|--------------------------------------------|
| Brady Club                     | 239,334                                    | 42,083      | (22,684)         | (171,055)      | 87,678                                     |
| Employment & Social Enterprise | (203,658)                                  | 147,060     | (114,457)        | 171,055        | -                                          |
| Ambassadors Manchester         | 765                                        | -           | (765)            | -              | -                                          |
| Mini Bus                       | 5,772                                      | -           | -                | (5,772)        | -                                          |
| Activities                     | -                                          | 35,564      | (10,543)         | -              | 25,021                                     |
|                                | 42,213                                     | 224,707     | (148,449)        | (5,772)        | 112,699                                    |

##### Analysis of movements in restricted funds – prior year

|                                | Balance as<br>at 1 January<br>2022<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Funds as at<br>31<br>December<br>2022<br>£ |
|--------------------------------|-----------------------------------------|-------------|------------------|----------------|--------------------------------------------|
| Brady Club                     | 80,280                                  | 250,358     | (91,304)         | -              | 239,334                                    |
| Employment & Social Enterprise | -                                       | (5,719)     | (330,496)        | 132,557        | (203,658)                                  |
| Ambassadors Manchester         | 1,834                                   | -           | (1,069)          | -              | 765                                        |
| Mini Bus                       | 5,772                                   | -           | -                | -              | 5,772                                      |
| Activities                     | -                                       | 7,000       | (30,833)         | 23,833         | -                                          |
| Infection Control              | 35,055                                  | 39,459      | (74,514)         | -              | -                                          |
|                                | 122,941                                 | 291,098     | (528,216)        | 156,390        | 42,213                                     |

- Brady Club offers social activities to younger people with learning difficulties in Edgware.
- Employment & Social Enterprise aids and trains people with learning difficulties to find employment. This includes New Chapters which offers a safe working environment to gain work experience.
- Ambassadors Manchester was created to service the fundraising activities of the parental group and is earmarked for specific purposes.
- Mini Bus funds were raised to purchase and support a new Mini Bus – the minibus was purchased in 2020
- Infection Control – funds were received from Local Authorities to support additional costs incurred in relation to the Covid19 pandemic

Transfers are made from unrestricted funds to restricted funds to meet a deficit on those funds.

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

**18 Analysis of net assets between funds**

|                                                       | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>£       |
|-------------------------------------------------------|----------------------------|--------------------------|------------------|
| Fund balances at 31 December 2023 are represented by: |                            |                          |                  |
| Tangible fixed assets                                 | 13,908                     | -                        | 13,908           |
| Current assets                                        | 1,937,058                  | 112,699                  | 2,049,757        |
| Creditors of less than one year                       | (952,595)                  | -                        | (952,595)        |
|                                                       | <b>998,371</b>             | <b>112,699</b>           | <b>1,111,070</b> |

Fund balances at 31 December 2022 are represented by:

|                                 |                  |               |                  |
|---------------------------------|------------------|---------------|------------------|
| Tangible fixed assets           | 15,541           | -             | 15,541           |
| Current assets                  | 1,853,255        | 42,213        | 1,895,468        |
| Creditors of less than one year | (569,592)        | -             | (569,592)        |
|                                 | <b>1,299,204</b> | <b>42,213</b> | <b>1,341,417</b> |

**19 Commitments under operating leases**

|                                                                         | Land and Buildings |                |
|-------------------------------------------------------------------------|--------------------|----------------|
| The future minimum payments under non-cancellable operating leases are: | <b>2023</b>        | <b>2022</b>    |
|                                                                         | £                  | £              |
| Expiry date:                                                            |                    |                |
| No later than one year                                                  | <b>77,250</b>      | 77,250         |
| Later than one year and not later than five years                       | -                  | 77,250         |
|                                                                         | <b>77,250</b>      | <b>154,500</b> |

The above commitments are a combination of the properties leased from The Langdon Foundation and third-party landlords.

**20 Reconciliation of net movement in funds to net cash flow from operating activities**

|                                                  | <b>2023</b>      | <b>2022</b>   |
|--------------------------------------------------|------------------|---------------|
|                                                  | £                | £             |
| Net movement in funds                            | <b>(230,348)</b> | (150,524)     |
| Add back depreciation charge                     | <b>8,963</b>     | 21,207        |
| (Increase) in debtors                            | <b>(246,163)</b> | (53,358)      |
| Increase/(Decrease) in creditors                 | <b>383,003</b>   | 268,019       |
| <b>Net cash provided by operating activities</b> | <b>(84,545)</b>  | <b>85,344</b> |

**21 Post Balance Sheet event**

As noted above, on 31 August 2024 the operations of Langdon Community (including staff, assets and liabilities) were transferred to KisharonLangdon. Langdon Community is now dormant.

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# Accounts

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**Charity Registration No. 1086393**

**Company Registration No. 04055338 (England and Wales)**

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' ANNUAL REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
LEGAL AND ADMINISTRATIVE INFORMATION

|                          |                                                                                           |
|--------------------------|-------------------------------------------------------------------------------------------|
| <b>Trustees</b>          | Mr N Henry<br>Mr M Blane<br>Mr B Miller                                                   |
| <b>Chief Executive</b>   | Mr N Taylor                                                                               |
| <b>Company Secretary</b> | Mr B Shine                                                                                |
| <b>Charity number:</b>   | 1086393 (England and Wales)                                                               |
| <b>Company number</b>    | 04055338 (England and Wales)                                                              |
| <b>Principal address</b> | Unit 506,<br>Centennial Park,<br>Centennial Avenue,<br>Elstree,<br>Borehamwood<br>WD6 3FG |
| <b>Registered Office</b> | Unit 506,<br>Centennial Park,<br>Centennial Avenue,<br>Elstree,<br>Borehamwood<br>WD6 3FG |
| <b>Auditor</b>           | Crowe U.K. LLP<br>55 Ludgate Hill<br>London<br>EC4M 7JW                                   |
| <b>Bankers</b>           | Lloyds TSB<br>7 <sup>th</sup> Floor<br>40 Spring Gardens<br>Manchester<br>M2 1EN          |

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
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# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **TRUSTEES' ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **Charity information**

The Trustees present their annual report and the financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with Langdon Community's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011 and the Charities SORP (FRS102).

#### **Reference and administrative details**

Langdon Community is a registered charity (No. 1086393) and a company limited by guarantee and not having share capital (No. 04055338) the registered office is as shown on the legal and administrative information page.

The Trustees on the date of this report are as follows: -

|             |          |
|-------------|----------|
| Mr N Henry  | Chairman |
| Mr M Blane  |          |
| Mr B Miller |          |

The current Trustees have the power to remove and appoint Trustees, as does The Langdon Foundation. There is a minimum of 3 and a maximum number of 10 Trustees who may be appointed to the Board.

The Management Team of the Charity is:

|               |                                                          |
|---------------|----------------------------------------------------------|
| Mr N Taylor   | Chief Executive                                          |
| Mrs H Sowa    | Director of Operations                                   |
| Ms N Ramguttu | Registered Manager - Supported Living Edware/Borehamwood |
| Ms C Rayner   | Registered Manager - Supported Living Manchester         |

The work of Community is supported by the Langdon Group:

|                     |                                         |
|---------------------|-----------------------------------------|
| Mr B C Shine        | Finance Director & Company Secretary    |
| Mrs S Pollins       | Director of Fundraising & Marketing     |
| Mr D Johnson-Clarke | Head of Housing & Facilities Management |
| Mrs E Russell       | HR Manager                              |

The external advisers of Langdon Community are as set out on the legal and administrative information page.

#### **Structure, governance and management**

Langdon Community was incorporated and established Memorandum and Articles of Association on 18th August 2000. This was amended in May 2007 and again in March 2011.

The Board of Trustees is responsible for the overall governance of Langdon Community as a charity. Trustees are co-opted by the existing Board of Trustees or nominated by the Trustees of The Langdon Foundation. Individual Trustees may remain Board Members until death, resignation or by unanimous vote of the Board to terminate a Member's membership of the Company. There are no individual subscriptions or other sums payable by Members.

In 2022, Langdon announced that Langdon and Kisharon (a charity offering similar services to Langdon) were considering a proposed merger. Consultations and Due Diligence have taken place and it is planned that the merger should be effective in 2023.

The management of the charity and regulatory compliance is delegated to the Chief Executive and an effective partnership exists with the Chairperson of the Board. The Chief Executive reports to Trustees at Board Meetings.

The Langdon Foundation has introduced a more organised induction programme which includes a dedicated portal containing information about the history of Langdon, guides on Trustee responsibilities, current strategy, governance documents and Board reports. The Board as a group receive presentations on compliance and latest practice at least annually.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **TRUSTEES' ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **Structure, governance and management (continued)**

The Trustees review management remuneration annually. The above management personnel are remunerated through Langdon Foundation or Langdon Community. The Langdon Foundation ensures its salaries remain competitive in the labour market, through conducting an annual pay review, paying individuals in line with normal industry practice and standards, and benchmarking salaries against other employers. Langdon determines the pay range for a vacancy prior to advertising it, following the creation and/or amendment of a job description and specification. On appointment the starting salary is determined within that range to be offered to the successful candidate, based on relevant qualifications, experience and any recruitment and retention needs. Senior Leadership salaries are based on the same economic factors specified above, such as qualifications, experience and other factors like supply and demand, but a spot salary is used on appointment and thereafter the cost of living increase, as appropriate.

#### **Corporate governance**

Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by both the Chairperson and the Management Board. Specific areas of responsibility are delegated to Trustees covering the main areas of operation of the Charity and in maintaining the Charitable Objects of the organisation.

Systems of internal control are designed to provide reasonable assurance against material misstatement or loss.

They include:

- an annual budget approved by the Trustees;
- regular consideration by the Trustees of general budget performance
- delegation of day-to-day management and regulatory compliance authority; and
- identification and management of risks.

#### **Objectives, activities, achievements and performance**

Langdon Community's declared objectives are:

"The relief of individuals with special educational needs or mental illness and other associated difficulties including by the provision of education and through the provision of support to their families and (save for purposes incidental and ancillary to those objects), no other purposes. The Charity shall be established in accordance with the tenets of the Jewish religion".

The Langdon Community mission statement is:

"Langdon Community seeks to provide support to enable young Jewish adults with learning difficulties/disabilities to determine and maintain a lifestyle of their own choosing which affords dignity, fulfilment and individual status and maximises their potential for independence in the wider community".

"The Community seeks to empower and enable people to enjoy lifestyles, which are age, culture and needs appropriate".

The principal activities of Langdon Community are to achieve these objects through the delivery of Supported Living Services and an Employment Service.

In line with available guidance the Charity's strategic planning is based on delivering a range of supports and services within the following key areas:

- Support & Care
- Employment & Further Education
- Housing related support
- Jewish Culture
- Organisational Development

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

#### **Objectives, activities, achievements and performance (continued)**

This year's principal activities, objectives and achievements are provided in the Group's consolidated accounts, The Langdon Foundation. The key areas for Langdon Community are summarised below.

Our Supported Living service now supports 105 people (102 in 2021) and we also support 12 people through our Outreach service (12 in 2021).

New Chapters is established in Harrow as a social enterprise selling second hand books through Amazon. This provides an environment for our people with a learning disability to develop work based skills enabling them to then move to work with an employer. Turnover in 2022 was some £8,200 per month

Employment Service continues to be provided in addition to the statutory funded Supported Living service. We are rightly proud of our achievements: 17% of people are in paid work and not in receipt of any social security employment benefits; others are paid work or in voluntary work or vocational training. Only 12% of the people we support are not engaged in employment, volunteering or vocational training.

Langdon's Brady Clubs give Jewish youth in three different age groups (9-11, 12-18 and 19 plus) with learning disabilities, the opportunity to meet new people, make friends and have fun. The clubs give young people the opportunity to be involved in the planning of their programmes and give input into the running of their youth groups.

Langdon Community continues to arrange and support people on self-funded vacations.

#### **Financial review, management policies and results for the year**

The Statement of Financial Activities (SoFA), set out on page 9, shows that Langdon Community had income of £4,405,417 (2021: £4,412,847) of which £4,555,941 (2021: £4,299,895) was paid out on expenses, leaving a deficit of £150,524 (2021: surplus of £112,952).

#### **Principal sources of funding**

Direct care and support of residents is funded by the respective home Local Authorities for each individual. This constitutes the majority of the Charity's income. Other funds are raised by the Langdon Foundation who organise fundraising events and co-ordinate the activities of our supporters in the wider community on behalf of the Langdon charities. Langdon does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising activity this year.

#### **Reserves**

The view of the Board of Trustees is that Langdon Community should retain sufficient reserves to cover 3 months operation of the charity. This was reviewed during the period to reflect current Charity Commission guidance. This consideration also factors current external threats to funding so as to maximise service continuity. Our operating income comes from the government, mostly through contracts for care services with Local Authorities. In the event that these contracts were terminated and the income stopped, we would also stop providing the care services thereby reducing costs. The Trustees consider that the charity needs to hold adequate reserves against the risk that these contracts might cease and has deemed that a minimum of three months' income is appropriate. Based on the budget for the year ending 31 December 2023 this would amount to c£1,164,000. Reserves as detailed below currently satisfy this desired level however these reserves are represented by amounts owed by other Group entities (primarily Langdon Foundation) and at 31 December 2022 there were not sufficient cash reserves held in other Group entities to settle this balance. The Group held reserves of £7,714,623 at 31 December 2022 and has a substantial property portfolio valued at over £10m that if needed could be used to provide further cash flow subject to obtaining the relevant permission from finance providers.

At 31 December 2022, Langdon Community had unrestricted balance sheet fixed assets and net liquid assets of £1,911,009 (2021: £1,793,513), with liabilities due of £569,591 (2021: £301,573), leaving the total financial reserves at £1,341,417 (2021: £1,491,941). The charity had a free reserve of £1,283,664 (2021: £1,337,604 after allowing for £42,213 restricted reserves (2021: £122,941) and £15,541 (2021: £31,397) of tangible fixed assets. The Langdon Foundation has issued a letter of support to the charity. The Charity is part of the wider Langdon Group and operates as an integral part of the charitable Group.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022

### **Investment policy and performance**

The present investment policy is that Langdon Community does not hold shares or investments.

### **Grant making policy**

Langdon Community has within its Articles of Association the ability to make grants and during the year no applications were received.

### **Staff training and career development**

Langdon Community is committed to the training, career development and welfare of its employees. An individual's career development is assessed through annual appraisal and supervision. Training programmes are provided to meet ongoing needs, with the aim of developing employees for both their current and their future roles. The training strategy and plan is based on Langdon Community's organisational objectives and the requirements of the wider Langdon Group.

### **Future plans**

Langdon's strategic plan is to achieve growth. Commissioners, Assistant Directors and Social Service Team Managers are being contacted in local authorities in our target areas of North London, Hertfordshire, Salford and Bury. Langdon aims to work with the local authorities to develop flexible services to meet the needs of each authority. This approach could include partnerships with Housing Associations, Outreach services or Employment services.

Initiatives for new preventative services as required by the Care Act 2014 have been developed for specific local authorities.

### **Connected charities**

Langdon Community is connected to three charities, these being The Langdon Foundation, Langdon Housing and Langdon College, which are all registered with the Charity Commission. The Langdon Foundation raises funds and provides finance to Langdon College, Langdon Housing and Langdon Community.

Langdon Community operates 30% of its operational services from freehold premises owned and let to members by The Langdon Foundation.

The Langdon Foundation has the right to appoint and remove trustees of Langdon College, Langdon Housing and Langdon Community.

### **Public benefit**

The Trustees have complied with their duty in Section 17 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission. The benefit to the public is manifestly demonstrated by the achievements contained in this report, all of which seeks to extend and improve the care of young people whose life chances, aspirations and contributions to society will be enhanced as a result.

### **Risk management**

Risks are identified and assessed at an operational, project and corporate level, against the agreed aims and objectives of the Charity. We have identified 2 significant risks that face the charity. The maintenance of financial stability is at risk as the Charity's income is primarily in the form of care packages which are being squeezed by current government policy. We regularly review our cash position and forecast and the Group has a borrowing facility in place. We have a robust budgeting process and a re-forecasting cycle. There is a risk that our quality of service may fall and affect the safety and wellbeing of the people we support. We have a rigorous ongoing training program and regular review with care staff to ensure that our people and processes are working effectively. Wage inflation is a noted risk and support seen in early 2023 from several Local Authorities has given some early protection in this regard.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022

### **Disclosure of information to auditors**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have each further confirmed that they have each taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

### **Trustees' responsibilities in relation to the financial statements**

The Charity's Trustees (who are also the directors of Langdon Community for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the 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 (Statement of Recommended Practice);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charity's constitution. They are also responsible for safeguarding the assets of the Charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

On behalf of the board of Trustees



Mr N Henry  
**Chairman of Trustees**

24 July 2023

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LANGDON COMMUNITY**

#### **Independent Auditor's Report to the Members of Langdon Community**

##### **Opinion**

We have audited the financial statements of Langdon Community ('the charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of the its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

##### **Other information**

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

##### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITOR'S REPORT**

### **TO THE MEMBERS OF LANGDON COMMUNITY**

#### **Matters on which we are required to report by exception**

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 5 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), health and safety legislation, employment legislation, tax legislation, and CQC Regulations for service providers and managers.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LANGDON COMMUNITY**

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within income recognition, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

#### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Tim Redwood  
Senior Statutory Auditor  
For and on behalf of  
Crowe U.K. LLP  
Statutory Auditor

London

27 July 2023

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022

|                                                         | Note         | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|---------------------------------------------------------|--------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                                     |              |                            |                          |                             |                             |
| Donations                                               | 3            | -                          | 251,639                  | 251,639                     | 180,533                     |
| Charitable activities                                   | 4            | 4,114,319                  | 39,459                   | 4,153,778                   | 4,232,314                   |
| Investment income                                       | 5            |                            |                          |                             | -                           |
| <b>Total income</b>                                     |              | <b>4,114,319</b>           | <b>291,098</b>           | <b>4,405,417</b>            | <b>4,412,847</b>            |
| <b>Expenditure on:</b>                                  |              |                            |                          |                             |                             |
| Charitable activities:<br>Supported living arrangements | 6            | 4,027,725                  | 528,216                  | 4,555,941                   | 4,299,895                   |
| <b>Total expenditure</b>                                |              | <b>4,027,725</b>           | <b>528,216</b>           | <b>4,555,941</b>            | <b>4,299,895</b>            |
| <b>Net Income/ (expenditure)</b>                        |              | <b>86,594</b>              | <b>(237,118)</b>         | <b>(150,524)</b>            | <b>112,952</b>              |
| <b>Transfers between funds</b>                          |              | <b>(156,390)</b>           | <b>156,390</b>           | <b>-</b>                    | <b>-</b>                    |
| <b>Net movement in funds</b>                            |              | <b>(69,796)</b>            | <b>(80,728)</b>          | <b>(150,524)</b>            | <b>112,952</b>              |
| <b>Reconciliation of funds:</b>                         |              |                            |                          |                             |                             |
| Total funds brought forward                             |              | 1,369,001                  | 122,941                  | 1,491,942                   | 1,378,990                   |
| <b>Total funds carried forward</b>                      | <b>17,18</b> | <b>1,299,205</b>           | <b>42,213</b>            | <b>1,341,418</b>            | <b>1,491,942</b>            |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**

Company registration number 04055338 (England and Wales)

**BALANCE SHEET**

**AS AT 31 DECEMBER 2022**

|                                                | Note | 2022             | 2021             |
|------------------------------------------------|------|------------------|------------------|
|                                                |      | £                | £                |
| <b>Fixed assets:</b>                           |      |                  |                  |
| Tangible assets                                | 14   | 15,541           | 31,397           |
| <b>Current assets:</b>                         |      |                  |                  |
| Debtors                                        | 15   | 1,736,803        | 1,683,445        |
| Cash at bank and in hand                       |      | 158,665          | 78,672           |
| <b>Total Current assets</b>                    |      | <u>1,895,468</u> | <u>1,762,117</u> |
| <b>Liabilities:</b>                            |      |                  |                  |
| Creditors: Amounts falling due within one year | 16   | (569,591)        | (301,572)        |
| <b>Net current assets</b>                      |      | <u>1,325,877</u> | <u>1,460,545</u> |
| <b>Total net assets</b>                        |      | <u>1,341,418</u> | <u>1,491,942</u> |
| <b>The funds of the Charity:</b>               |      |                  |                  |
| Restricted funds                               | 17   | 42,213           | 122,941          |
| Unrestricted funds                             |      | 1,299,205        | 1,369,001        |
| <b>Total funds</b>                             | 18   | <u>1,341,418</u> | <u>1,491,942</u> |

The financial statements have been prepared in accordance with the special provisions of the Companies Act relating to small companies.

The notes at pages 12 to 20 form part of these accounts.



Mr N Henry  
**Trustee**

Approved and authorised for issue by the trustees on 24 July 2023

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF CASHFLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

|                                                                           | <b>Note</b> | <b>2022</b><br><b>£</b> | <b>2021</b><br><b>£</b> |
|---------------------------------------------------------------------------|-------------|-------------------------|-------------------------|
| <b>Net cash provided by/(used in) operating activities</b>                | <b>20</b>   | <b>85,344</b>           | <b>(191,467)</b>        |
| <b>Cash flows from investing activities:</b>                              |             |                         |                         |
| Interest received                                                         |             |                         | -                       |
| Purchase of tangible fixed assets                                         |             | <b>(5,352)</b>          | <b>(6,959)</b>          |
| <b>Net cash (used in) investing activities</b>                            |             | <b>(5,352)</b>          | <b>(6,959)</b>          |
| <b>Change in cash and cash equivalents in the reporting period</b>        |             | <b>79,992</b>           | <b>(198,426)</b>        |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |             | <b>78,673</b>           | <b>277,099</b>          |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |             | <b>158,665</b>          | <b>78,673</b>           |

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **I Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **1.1 Basis of preparation**

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **1.2 Preparation of the accounts on a going concern basis**

The accounts have been prepared on a going concern basis and the trustees believe there to be no material uncertainties about the Charity's ability to continue as a going concern when taking account of the support given and the funds raised by the parent charity, the Langdon Foundation. A letter of support has been provided by the Langdon Foundation covering the period to 31<sup>st</sup> December 2023.

##### **1.3 Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government or other grants, whether "capital" grants or "revenue" grants is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received for the provision of care is recognised in the period in which care is provided.

Investment income is accounted for when receivable.

##### **1.4 Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated to the one charitable activity.

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

**I Accounting Policies**

**(Continued)**

**1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                                |                   |
|--------------------------------|-------------------|
| Leasehold improvements         | 18% straight line |
| Computer equipment             | 33% straight line |
| Fixtures, fittings & equipment | 25% straight line |
| Motor vehicles                 | 25% straight line |

Single items of equipment with a value less than £1,000 have not been capitalised.

The policy with respect to impairment reviews of fixed assets is that these assets are inspected regularly for any impairment and any defect remedied so as to maintain the current value.

**1.6 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered and provision for bad and doubtful debts. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.7 Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.8 Creditors and provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.9 Financial instruments**

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**1.10 Pensions**

Langdon Community operates defined-contribution schemes. The amount charged to the SoFA in respect of pension costs and other post-retirement benefits is the contributions payable in the period.

**1.11 Operating leases**

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

**1.12 Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds represent income received which is allocated by the donor to a specific project. The restrictions are binding on the Trustees of the Charity.

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1.13 Critical accounting estimates and areas of judgement

In the application of the Charity's accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

#### 2 Legal status of the Charity

Langdon Community is a registered charity (No. 1086393) and a company limited by guarantee and not having share capital (No. 04055338) the registered office is Unit 506, Centennial Park, Centennial Avenue, Elstree, Borehamwood WD6 3FG

The Charity is incorporated in England & Wales and does not have share capital and is limited by guarantee. In the event of the company being wound up, the maximum amount which each member is liable to pay is £10.

#### 3 Income from donations

|                      | Unrestricted<br>funds | Restricted<br>funds | Total funds | Total funds |
|----------------------|-----------------------|---------------------|-------------|-------------|
|                      |                       |                     | 2022        | 2021        |
|                      | £                     | £                   | £           | £           |
| Grants and donations | -                     | 251,639             | 251,639     | 180,533     |

Donations relating to unrestricted funds were £nil (2021: £nil). Grants relating to restricted funds were £252,465 (2021: £180,533). The grants were from The Langdon Foundation for community projects including employment, New Chapters, Brady Club and member activities.

#### 4 Income from charitable activities

|                                         | Unrestricted<br>funds | Restricted<br>funds | Total funds | Total funds |
|-----------------------------------------|-----------------------|---------------------|-------------|-------------|
|                                         |                       |                     | 2022        | 2021        |
|                                         | £                     | £                   | £           | £           |
| Provision of care and associated income | 4,114,319             | 39,459              | 4,153,778   | 4,232,314   |

Income for provision of care and associated activities was £4,085,945 unrestricted and £146,369 restricted in 2021.

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

**5 Investment income**

|                     | <b>2022</b> | 2021     |
|---------------------|-------------|----------|
|                     | <b>£</b>    | <b>£</b> |
| Interest receivable | -           | -        |

**6 Analysis of expenditure**

|                                  | <b>Total<br/>2022</b> | Total<br>2021    |
|----------------------------------|-----------------------|------------------|
|                                  | <b>£</b>              | <b>£</b>         |
| Supported living                 |                       |                  |
| Staff costs                      | 3,771,390             | 3,741,392        |
| Motor and travel                 | 16,387                | 11,958           |
| Rent                             | 77,767                | 98,845           |
| Costs recoverable from residents | 45,349                | 20,318           |
| Office expenses                  | 15,093                | 24,646           |
| Other direct costs               | 601,175               | 361,229          |
| Governance costs (see note 7)    | 7,573                 | 9,321            |
| Depreciation                     | 21,207                | 32,186           |
|                                  | <b>4,555,941</b>      | <b>4,299,895</b> |

Expenditure on charitable activities was £4,555,941 (2021: £4,299,895) of which £4,027,725 was unrestricted (2021: £3,736,640) and £528,216 was restricted (2021: £563,255).

**7 Analysis of governance costs**

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are all allocated against the one charitable activity. Some support functions including finance and HR are managed and funded directly by The Langdon Foundation. Audit fee is allocated equally across all four group companies.

|              | <b>2022</b>  | 2021         |
|--------------|--------------|--------------|
|              | <b>£</b>     | <b>£</b>     |
| Audit        | 5,024        | 6,420        |
| Bank charges | 2,549        | 2901         |
|              | <b>7,573</b> | <b>9,321</b> |

**8 Net expenditure for the year**

This is stated after charging:

|                                    | <b>2022</b> | 2021     |
|------------------------------------|-------------|----------|
|                                    | <b>£</b>    | <b>£</b> |
| Depreciation                       | 21,207      | 32,186   |
| Auditor's remuneration             | 5,024       | 6,420    |
| Operating lease rentals - property | 77,767      | 98,845   |

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

**9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

|                       | 2022<br>£        | 2021<br>£        |
|-----------------------|------------------|------------------|
| Wages and salaries    | 3,388,580        | 3,379,061        |
| Social security costs | 307,661          | 288,409          |
| Pension               | 75,149           | 73,922           |
|                       | <b>3,771,390</b> | <b>3,741,392</b> |

The number of employees having benefits in excess of £60,000 were

|                   | 2022<br>Number<br> | 2021<br>Number<br> |
|-------------------|--------------------|--------------------|
| £70,000 - £80,000 |                    |                    |

This employee had retirement benefit costs accruing under a defined contribution pension scheme of £5,912 (2021: £5,749) in the period.

The key management personnel of the Charity comprise the senior management team as detailed on page 1 of the trustees' report. The total payments made by the charity in respect of the senior management team who are employed directly by the Charity were £182,151 (2021: £187,517).

The remuneration of some key management personnel is through Langdon Foundation.

Ex gratia termination payments of £nil were paid during the year (2021: £1,220)

None of the Trustees (or any persons connected with them) received any remuneration during the year (2021: nil) and none of them were reimbursed for expenses during the year (2021: nil).

**10 Staff Numbers**

The average monthly number of employees during the year was as follows:

|                                     | 2022<br>Number | 2021<br>Number |
|-------------------------------------|----------------|----------------|
| Care support staff                  | 150            | 134            |
| Management and administrative staff | 14             | 24             |
| <b>Total</b>                        | <b>164</b>     | <b>158</b>     |

**11 Pension and other post-retirement benefit commitments**

Langdon Community operates two defined-contribution schemes.

The Charity contributes towards the Langdon Group Schemes run by Nest and Aegon which are defined contribution schemes. The assets of the schemes are held separately from those of the Charity in independently administered funds. The pension cost charge represents contributions payable by the Charity to the funds. Contributions payable during the year were £75,149 (2021: £73,922).

The expense has been allocated to unrestricted expenditure on the same basis as wages and salaries.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

### **12 Related party transactions**

The charity is connected to The Langdon Foundation (registered charity number: 1142742, registered company number: 07621714), Langdon College (registered charity number: 1088936, registered company number: 4104466) and Langdon Housing (registered charity number: 114743, registered company number: 07623246), all of which are incorporated charitable companies registered in England and Wales that do not have share capital and are limited by guarantee.

At the year end, the charitable company had a debtor of £1,250,656 (2021: a debtor of £901,829) due from The Langdon Foundation. During the year, Langdon Community was charged £5,700 (2021: £5,700) as rent by The Langdon Foundation. Donations of £273,225 (2021: £180,533) were received by the Langdon Foundation and paid over to Langdon Community. These donations are included in Note 17. The remaining debtor related to the costs settled by Langdon Community on behalf of The Langdon Foundation and the bank transfers to meet the cash shortfalls in The Langdon Foundation.

At the year end, the charitable company had a creditor of £31,167 (2021: nil) due to Langdon Housing.

The ultimate controlling party of Langdon Community is The Langdon Foundation (registered charity number: 1142742, registered company number: 07621714) in whose accounts the results have been consolidated. The Langdon Foundation is considered as the ultimate holding company as it is the sole member of Langdon Community Limited. The Langdon Foundation owns properties, raises funds and gives donations to Langdon College, Langdon Community and Langdon Housing. Consolidated accounts for the Langdon Foundation can be obtained from the same registered office as the charity.

### **13 Corporation tax**

As a charity, Langdon Community is exempt from UK tax on income and gains to the extent that these are applied to its charitable objects. No UK tax charges have arisen in the Charity, during the year or the previous year.

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

#### 14 Tangible fixed assets

|                               | Leasehold<br>Improvements<br>£ | Computer<br>equipment<br>£ | Fixtures,<br>fittings &<br>equipment<br>£ | Motor<br>vehicles<br>£ | Total<br>£     |
|-------------------------------|--------------------------------|----------------------------|-------------------------------------------|------------------------|----------------|
| <b>Cost:</b>                  |                                |                            |                                           |                        |                |
| As at 1 January 2022          | 60,001                         | 40,223                     | 32,131                                    | 76,558                 | 208,913        |
| Additions                     | -                              | 5,352                      | -                                         | -                      | 5,352          |
| <b>As at 31 December 2022</b> | <b>60,001</b>                  | <b>45,575</b>              | <b>32,131</b>                             | <b>76,558</b>          | <b>214,265</b> |
| <b>Depreciation:</b>          |                                |                            |                                           |                        |                |
| As at 1 January 2022          | 50,003                         | 39,450                     | 32,131                                    | 55,933                 | 177,517        |
| Charge for year               | 9,998                          | 919                        | -                                         | 10,290                 | 21,207         |
| <b>As at 31 December 2022</b> | <b>60,001</b>                  | <b>40,369</b>              | <b>32,131</b>                             | <b>66,223</b>          | <b>198,724</b> |
| <b>Net book value</b>         |                                |                            |                                           |                        |                |
| <b>As 31 December 2022</b>    | <b>-</b>                       | <b>5,206</b>               | <b>-</b>                                  | <b>10,335</b>          | <b>15,541</b>  |
| As 31 December 2021           | 9,998                          | 773                        | -                                         | 20,625                 | 31,397         |

All assets are used for charitable purposes.

#### 15 Debtors

|                                    | 2022<br>£        | 2021<br>£        |
|------------------------------------|------------------|------------------|
| Trade debtors                      | 225,751          | 479,177          |
| Amounts owed by group undertakings | 1,257,123        | 901,829          |
| Other debtors                      | 34,835           | 27,332           |
| Prepayments and accrued income     | 219,094          | 275,107          |
|                                    | <b>1,736,803</b> | <b>1,683,445</b> |

#### 16 Creditors: amounts falling due within one year

|                                    | 2022<br>£      | 2021<br>£      |
|------------------------------------|----------------|----------------|
| Trade creditors                    | 67,191         | 28,758         |
| Amounts owed to group undertakings | 31,167         | -              |
| Taxation and social security costs | 340,016        | 89,931         |
| Other creditors                    | 27,429         | 33,252         |
| Accruals                           | 103,788        | 149,632        |
|                                    | <b>569,591</b> | <b>301,573</b> |

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

### 17 Analysis of charitable funds

#### Analysis of movements in restricted funds

|                                | Balance as<br>at 1<br>January<br>2022 | Income  | Expenditure | Transfers | Funds as<br>at 31<br>December<br>2022 |
|--------------------------------|---------------------------------------|---------|-------------|-----------|---------------------------------------|
|                                | £                                     | £       | £           | £         | £                                     |
| Brady Club                     | 80,280                                | 46,700  | (91,304)    | -         | 35,676                                |
| Employment & Social Enterprise | -                                     | 197,939 | (330,496)   | 132,557   | -                                     |
| Ambassadors Manchester         | 1,834                                 | -       | (1,069)     | -         | 765                                   |
| Mini Bus                       | 5,772                                 | -       | -           | -         | 5,772                                 |
| Activities                     | -                                     | 7,000   | (30,833)    | 23,833    | -                                     |
| Infection Control              | 35,055                                | 39,459  | (74,514)    | -         | -                                     |
|                                | 122,941                               | 291,098 | (528,216)   | 156,390   | 42,213                                |

#### Analysis of movements in restricted funds – prior year

|                                            | Balance as<br>at 1 January<br>2021 | Income  | Expenditure | Transfers | Funds as<br>at 31<br>December<br>2021 |
|--------------------------------------------|------------------------------------|---------|-------------|-----------|---------------------------------------|
|                                            | £                                  | £       | £           | £         | £                                     |
| Brady Club                                 | 23,000                             | 128,034 | (70,754)    | -         | 80,280                                |
| Employment & Social Enterprise             | -                                  | 49,220  | (324,918)   | 275,698   | -                                     |
| Ambassadors Manchester                     | 1,834                              | -       | -           | -         | 1,834                                 |
| Supported Living Manchester                | 10,663                             | 759     | (11,422)    | -         | -                                     |
| Employment/Social Enterprise<br>Manchester | -                                  | 2,520   | (2,520)     | -         | -                                     |
| Mini Bus                                   | 6,140                              | -       | (368)       | -         | 5,772                                 |
| Occupational Therapist                     | 5,000                              | -       | (5,000)     | -         | -                                     |
| Staff Training                             | 4,000                              | -       | (4,000)     | -         | -                                     |
| Infection Control                          | 32,959                             | 146,369 | (144,273)   | -         | 35,055                                |
|                                            | 83,596                             | 326,902 | (563,255)   | 275,698   | 122,941                               |

- Brady Club offers social activities to younger people with learning difficulties in Edgware.
- Employment & Social Enterprise aids and trains people with learning difficulties to find employment. This includes New Chapters which offers a safe working environment to gain work experience.
- Ambassadors Manchester was created to service the fundraising activities of the parental group and is earmarked for specific purposes.
- Supported Living Manchester is our main operation in Manchester and helps bridge the gap left by shortfalls in Government funding.
- Mini Bus funds were raised to purchase and support a new Mini Bus – the minibus was purchased in 2020
- Occupational Therapist was to fund the employment of an occupational therapist to support our members
- Staff Training – a donation was received to support staff training of care staff
- Infection Control – funds were received from Local Authorities to support additional costs incurred in relation to the Covid19 pandemic

Transfers are made from unrestricted funds to restricted funds to meet a deficit on those funds.

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

**18 Analysis of net assets between funds**

|                                                       | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>£       |
|-------------------------------------------------------|----------------------------|--------------------------|------------------|
| Fund balances at 31 December 2022 are represented by: |                            |                          |                  |
| Tangible fixed assets                                 | 15,541                     | -                        | <b>15,541</b>    |
| Current assets                                        | 1,853,255                  | 42,213                   | <b>1,895,468</b> |
| Creditors of less than one year                       | (569,591)                  | -                        | <b>(569,591)</b> |
|                                                       | <b>1,299,205</b>           | <b>42,213</b>            | <b>1,341,418</b> |

Fund balances at 31 December 2021 are represented by:

|                                 |                  |                |                  |
|---------------------------------|------------------|----------------|------------------|
| Tangible fixed assets           | 31,397           | -              | 31,397           |
| Current assets                  | 1,639,176        | 122,941        | 1,762,117        |
| Creditors of less than one year | (301,572)        | -              | (301,572)        |
|                                 | <b>1,369,001</b> | <b>122,941</b> | <b>1,491,942</b> |

**19 Commitments under operating leases**

|                                                                         | Land and Buildings |               |
|-------------------------------------------------------------------------|--------------------|---------------|
|                                                                         | 2022<br>£          | 2021<br>£     |
| The future minimum payments under non-cancellable operating leases are: |                    |               |
| Expiry date:                                                            |                    |               |
| No later than one year                                                  | <b>77,250</b>      | 55,532        |
| Later than one year and not later than five years                       | <b>77,250</b>      | -             |
| Later than five years                                                   | -                  | -             |
|                                                                         | <b>154,500</b>     | <b>55,532</b> |

The above commitments are a combination of the properties leased from The Langdon Foundation and third party landlords.

**20 Reconciliation of net movement in funds to net cash flow from operating activities**

|                                                  | 2022<br>£        | 2021<br>£        |
|--------------------------------------------------|------------------|------------------|
| Net movement in funds                            | <b>(150,524)</b> | 112,952          |
| Add back depreciation charge                     | <b>21,207</b>    | 32,186           |
| (Increase) in debtors                            | <b>(53,358)</b>  | (287,292)        |
| Increase/(Decrease) in creditors                 | <b>268,019</b>   | (49,313)         |
| <b>Net cash provided by operating activities</b> | <b>85,344</b>    | <b>(191,467)</b> |

**21 Post Balance Sheet Event**

In 2022, Langdon announced that Langdon and Kisharon (a charity offering similar services to Langdon) were considering a proposed merger. Consultations and Due Diligence have taken place and the Langdon Foundation Board resolved in July 2023 that the merger should be effective in 2023.



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# Accounts

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**Charity Registration No. 1086393**

**Company Registration No. 04055338 (England and Wales)**

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' ANNUAL REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
LEGAL AND ADMINISTRATIVE INFORMATION

|                          |                                                                                           |
|--------------------------|-------------------------------------------------------------------------------------------|
| <b>Trustees</b>          | Mr N Henry<br>Mr M Blane<br>Mr B Miller                                                   |
| <b>Chief Executive</b>   | Mr N Taylor                                                                               |
| <b>Company Secretary</b> | Mr B Shine                                                                                |
| <b>Charity number:</b>   | I086393 (England and Wales)                                                               |
| <b>Company number</b>    | 04055338 (England and Wales)                                                              |
| <b>Principal address</b> | Unit 506,<br>Centennial Park,<br>Centennial Avenue,<br>Elstree,<br>Borehamwood<br>WD6 3FG |
| <b>Registered Office</b> | Unit 506,<br>Centennial Park,<br>Centennial Avenue,<br>Elstree,<br>Borehamwood<br>WD6 3FG |
| <b>Auditor</b>           | Crowe U.K. LLP<br>55 Ludgate Hill<br>London<br>EC4M 7JW                                   |
| <b>Bankers</b>           | Lloyds TSB<br>7 <sup>th</sup> Floor<br>40 Spring Gardens<br>Manchester<br>M2 1EN          |

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
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# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **TRUSTEES' ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

#### **Charity information**

The Trustees present their annual report and the financial statements for the year ended 31 December 2021. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with Langdon Community's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011 and the Charities SORP (FRS102).

#### **Reference and administrative details**

Langdon Community is a registered charity (No. 1086393) and a company limited by guarantee and not having share capital (No. 04055338) the registered office is as shown on the legal and administrative information page.

The Trustees on the date of this report are as follows: -

|             |          |
|-------------|----------|
| Mr N Henry  | Chairman |
| Mr M Blane  |          |
| Mr B Miller |          |

The current Trustees have the power to remove and appoint Trustees, as does The Langdon Foundation. There is a minimum of 3 and a maximum number of 10 Trustees who may be appointed to the Management Board.

The Management Team of the Charity is:

|                |                                                          |
|----------------|----------------------------------------------------------|
| Mr N Taylor    | Chief Executive                                          |
| Mrs H Sowa     | Director of Operations                                   |
| Mr A Weinstock | Director of Business Development and Community Services  |
| Ms N Ramguttay | Registered Manager - Supported Living Edware/Borehamwood |
| Ms C Rayner    | Registered Manager - Supported Living Manchester         |

The work of Community is supported by the Langdon Group:

|                     |                                         |
|---------------------|-----------------------------------------|
| Mr B C Shine        | Finance Director & Company Secretary    |
| Mrs S Pollins       | Director of Fundraising & Marketing     |
| Mr D Johnson-Clarke | Head of Housing & Facilities Management |
| Mrs E Russell       | HR Manager                              |

The external advisers of Langdon Community are as set out on the legal and administrative information page.

#### **Structure, governance and management**

Langdon Community was incorporated and established Memorandum and Articles of Association on 18th August 2000. This was amended in May 2007 and again in March 2011.

The Board of Trustees is responsible for the overall governance of Langdon Community as a charity. Trustees are co-opted by the existing Board of Trustees or nominated by the Trustees of The Langdon Foundation. Individual Trustees may remain Board Members until death, resignation or by unanimous vote of the Board to terminate a Member's membership of the Company. There are no individual subscriptions or other sums payable by Members.

The management of the charity and regulatory compliance is delegated to the Chief Executive and an effective partnership exists with the Chairperson of the Board. The Chief Executive reports to Trustees at Board Meetings. The Langdon Foundation has introduced a more organised induction programme which includes a dedicated portal containing information about the history of Langdon, guides on Trustee responsibilities, current strategy, governance documents and Board reports. The Board as a group receive presentations on compliance and latest practice at least annually.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

### **Structure, governance and management (continued)**

The Trustees review management remuneration annually. The above management personnel are remunerated through Langdon Foundation or Langdon Community. The Langdon Foundation ensures its salaries remain competitive in the labour market, through conducting an annual pay review, paying individuals in line with normal industry practice and standards, and benchmarking salaries against other employers. Langdon determines the pay range for a vacancy prior to advertising it, following the creation and/or amendment of a job description and specification. On appointment the starting salary is determined within that range to be offered to the successful candidate, based on relevant qualifications, experience and any recruitment and retention needs. Senior Leadership salaries are based on the same economic factors specified above, such as qualifications, experience and other factors like supply and demand, but a spot salary is used on appointment and thereafter the cost of living increase, as appropriate.

### **Corporate governance**

Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by both the Chairperson and the Management Board. Specific areas of responsibility are delegated to Trustees covering the main areas of operation of the Charity and in maintaining the Charitable Objects of the organisation.

Systems of internal control are designed to provide reasonable assurance against material misstatement or loss.

They include:

- an annual budget approved by the Trustees;
- regular consideration by the Trustees of general budget performance
- delegation of day-to-day management and regulatory compliance authority; and
- identification and management of risks.

### **Objectives, activities, achievements and performance**

Langdon Community's declared objectives are:

"The relief of individuals with special educational needs or mental illness and other associated difficulties including by the provision of education and through the provision of support to their families and (save for purposes incidental and ancillary to those objects), no other purposes. The Charity shall be established in accordance with the tenets of the Jewish religion".

The Langdon Community mission statement is:

"Langdon Community seeks to provide support to enable young Jewish adults with learning difficulties/disabilities to determine and maintain a lifestyle of their own choosing which affords dignity, fulfilment and individual status and maximises their potential for independence in the wider community".

"The Community seeks to empower and enable people to enjoy lifestyles, which are age, culture and needs appropriate".

The principal activities of Langdon Community are to achieve these objects through the delivery of Supported Living Services and an Employment Service.

In line with available guidance the Charity's strategic planning is based on delivering a range of supports and services within the following key areas:

- Support & Care
- Employment & Further Education
- Housing related support
- Jewish Culture
- Organisational Development

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **TRUSTEES' ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

#### **Objectives, activities, achievements and performance (continued)**

This year's principal activities, objectives and achievements are provided in the Group's consolidated accounts, The Langdon Foundation. The key areas for Langdon Community are summarised below;

Our Supported Living service now supports 102 people (106 in 2020) and we also support 12 people through our Outreach service (13 in 2020). The number supported through Outreach temporarily dropped during the Covid19 pandemic.

New Chapters is established in Harrow and Manchester as a social enterprise selling second hand books through Amazon. This provides an environment for our people with a learning disability to develop work based skills enabling them to then move in to work with an employer. Turnover in 2021 was some £10,000 per month with 2020 even though the service was impacted by the Covid19 pandemic

Employment Service continues to be provided in addition to the statutory funded Supported Living service. We are rightly proud of our achievements: 15% of people are in paid work and not in receipt of any social security employment benefits, 28% are in paid work but working less than 16 hours per week and 25% are in voluntary work or vocational training. These numbers were slightly lower in 2021 as the Covid19 pandemic affected the work and workplaces that some of the people that we support are linked to.

Langdon's Brady Clubs give Jewish youth aged 12-19, with learning disabilities, the opportunity to meet new people, make friends and have fun. The clubs give young people the opportunity to be involved in the planning of their programmes and give input into the running of their youth groups. The provision of this service "went virtual" as a result of the pandemic. In 2021 we added two additional age groups (9-11 years and 19 plus).

Community continues to arrange and support people on self-funded vacations, although these were mainly put on hold as a result of the Covid19 pandemic.

#### **Financial review, management policies and results for the year**

The Statement of Financial Activities (SoFA), set out on page 9, shows that Langdon Community had income of £4,412,847 (2020: £4,082,132) of which £4,299,895 (2020: £4,080,143) was paid out on expenses, leaving a surplus of £112,952 (2020: £1,989).

#### **Principal sources of funding**

Direct care and support of residents is funded by the respective home Local Authorities for each individual. This constitutes the majority of the Charity's income. Other funds are raised by the Langdon Foundation who organise fundraising events and co-ordinate the activities of our supporters in the wider community on behalf of the Langdon charities. Langdon does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising activity this year.

#### **Reserves**

The view of the Board of Trustees is that Langdon Community should retain sufficient reserves to cover 3 months operation of the charity. This was reviewed during the period to reflect current Charity Commission guidance. This consideration also factors current external threats to funding so as to maximise service continuity. Our operating income comes from the government, mostly through contracts for care services with Local Authorities. In the event that these contracts were terminated and the income stopped, we would also stop providing the care services thereby reducing costs. The Trustees consider that the charity needs to hold adequate reserves against the risk that these contracts might cease and has deemed that a minimum of three months' income is appropriate. Based on the budget for the year ending 31 December 2022 this would amount to c£1,050,000. Reserves as detailed below currently satisfy this desired level

At 31 December 2021, Langdon Community had unrestricted balance sheet fixed assets and net liquid assets of £1,793,513 (2020: £1,729,875), with liabilities due of £301,573 (2020: £350,886), leaving the total financial reserves at £1,491,941 (2020: £1,378,990). The charity had a free reserve of £1,337,604 (2020: £1,238,770) after allowing for £122,941 restricted reserves (2020: £83,596) and £31,397 (2020: £56,624) of tangible fixed assets.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### TRUSTEES' ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### **Investment policy and performance**

The present investment policy is that Langdon Community does not hold shares or investments.

#### **Grant making policy**

Langdon Community has within its Articles of Association the ability to make grants and during the year no applications were received.

#### **Staff training and career development**

Langdon Community is committed to the training, career development and welfare of its employees. An individual's career development is assessed through annual appraisal and supervision. Training programmes are provided to meet ongoing needs, with the aim of developing employees for both their current and their future roles. The training strategy and plan is based on Langdon Community's organisational objectives and the requirements of the wider Langdon Group.

#### **Future plans**

Langdon's strategic plan is to achieve growth. Commissioners, Assistant Directors and Social Service Team Managers are being contacted in local authorities in our target areas of North London, Hertfordshire, Salford and Bury. Langdon aims to work with the local authorities to develop flexible services to meet the needs of each authority. This approach could include partnerships with Housing Associations, Outreach services or Employment services.

Initiatives for new preventative services as required by the Care Act 2014 have been developed for specific local authorities. As mentioned above, our Brady Club is adding two additional age groups during 2021

#### **Connected charities**

Langdon Community is connected to three charities, these being The Langdon Foundation, Langdon Housing and Langdon College, which are all registered with the Charity Commission. The Langdon Foundation raises funds and provides finance to Langdon College, Langdon Housing and Langdon Community.

Langdon Community operates 30% of its operational services from freehold premises owned and let to members by The Langdon Foundation.

The Langdon Foundation has the right to appoint and remove trustees of Langdon College, Langdon Housing and Langdon Community.

#### **Public benefit**

The Trustees have complied with their duty in Section 17 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission. The benefit to the public is manifestly demonstrated by the achievements contained in this report, all of which seeks to extend and improve the care of young people whose life chances, aspirations and contributions to society will be enhanced as a result.

#### **Risk management**

Risks are identified and assessed at an operational, project and corporate level, against the agreed aims and objectives of the Charity. We have identified 2 significant risks that face the charity. The maintenance of financial stability is at risk as the Charity's income is primarily in the form of care packages which are being squeezed by current government policy. We regularly review our cash position and forecast and have a borrowing facility in place. We have a robust budgeting process and a quarterly re-forecasting cycle. There is a risk that our quality of service may fall and affect the safety and wellbeing of the people we support. We have a rigorous ongoing training program and regular review with care staff to ensure that our people and processes are working.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021

The Covid19 pandemic added an additional risk in 2020 and 2021 and we prepared specific action plans in response to the situation. This is causing delays and cancellations to our fundraising activities which has been abated in part by an emergency appeal and applications to various trusts for special grants. Additional PPE has been purchased as needed and we have adapted our way of working with those we support and in our offices. Most of the income that relates to Supported Living arrangements from statutory sources has remained secure. Costs have been reduced where possible and we took advantage of the UK Government's Furlough scheme.

### **Disclosure of information to auditors**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have each further confirmed that they have each taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

### **Trustees' responsibilities in relation to the financial statements**

The Charity's Trustees (who are also the directors of Langdon Community for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the 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 (Statement of Recommended Practice);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charity's constitution. They are also responsible for safeguarding the assets of the Charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

On behalf of the board of Trustees



Mr N Henry  
**Chairman of Trustees**  
1<sup>st</sup> December 2022

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LANGDON COMMUNITY**

#### **Independent Auditor's Report to the Members of Langdon Community**

##### **Opinion**

We have audited the financial statements of Langdon Community ('the charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of the its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

##### **Other information**

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

##### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LANGDON COMMUNITY**

#### **Matters on which we are required to report by exception**

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 5 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), health and safety legislation, employment legislation, tax legislation, and CQC Regulations for service providers and managers.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LANGDON COMMUNITY**

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within income recognition, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

#### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Tim Redwood  
Senior Statutory Auditor  
For and on behalf of  
Crowe U.K. LLP  
Statutory Auditor

London

14 December 2022

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

|                                                         | Note         | Unrestricted funds | Restricted funds | Total funds 2021 | Total funds 2020 |
|---------------------------------------------------------|--------------|--------------------|------------------|------------------|------------------|
|                                                         |              | £                  | £                | £                | £                |
| <b>Income from:</b>                                     |              |                    |                  |                  |                  |
| Donations                                               | 3            | -                  | 180,533          | 180,533          | 187,681          |
| Charitable activities                                   | 4            | 4,085,945          | 146,369          | 4,232,314        | 3,893,506        |
| Investment income                                       | 5            | -                  | -                | -                | 945              |
| <b>Total income</b>                                     |              | <b>4,085,945</b>   | <b>326,902</b>   | <b>4,412,847</b> | <b>4,082,132</b> |
| <b>Expenditure on:</b>                                  |              |                    |                  |                  |                  |
| Charitable activities:<br>Supported living arrangements | 6            | 3,736,640          | 563,255          | 4,299,895        | 4,080,143        |
| <b>Total expenditure</b>                                |              | <b>3,736,640</b>   | <b>563,255</b>   | <b>4,299,895</b> | <b>4,080,143</b> |
| <b>Net Income/ (expenditure)</b>                        |              | <b>349,305</b>     | <b>(236,353)</b> | <b>112,952</b>   | <b>1,989</b>     |
| <b>Transfers between funds</b>                          |              | <b>(275,698)</b>   | <b>275,698</b>   | <b>-</b>         | <b>-</b>         |
| <b>Net movement in funds</b>                            |              | <b>73,607</b>      | <b>39,345</b>    | <b>112,952</b>   | <b>1,989</b>     |
| <b>Reconciliation of funds:</b>                         |              |                    |                  |                  |                  |
| Total funds brought forward                             |              | 1,295,394          | 83,596           | 1,378,990        | 1,377,001        |
| <b>Total funds carried forward</b>                      | <b>17,18</b> | <b>1,369,001</b>   | <b>122,941</b>   | <b>1,491,942</b> | <b>1,378,990</b> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**

Company registration number 04055338 (England and Wales)

**BALANCE SHEET**

**AS AT 31 DECEMBER 2021**

|                                                | <b>Note</b> | <b>2021</b>      | <b>2020</b> |
|------------------------------------------------|-------------|------------------|-------------|
|                                                |             | <b>£</b>         | <b>£</b>    |
| <b>Fixed assets:</b>                           |             |                  |             |
| Tangible assets                                | <b>14</b>   | <b>31,397</b>    | 56,624      |
| <b>Current assets:</b>                         |             |                  |             |
| Debtors                                        | <b>15</b>   | <b>1,683,445</b> | 1,396,153   |
| Cash at bank and in hand                       |             | <b>78,672</b>    | 277,099     |
| <b>Total Current assets</b>                    |             | <b>1,762,117</b> | 1,673,252   |
| <b>Liabilities:</b>                            |             |                  |             |
| Creditors: Amounts falling due within one year | <b>16</b>   | <b>(301,572)</b> | (350,886)   |
| <b>Net current assets</b>                      |             | <b>1,460,545</b> | 1,322,366   |
| <b>Total net assets</b>                        |             | <b>1,491,942</b> | 1,378,990   |
| <b>The funds of the Charity:</b>               |             |                  |             |
| Restricted funds                               | <b>17</b>   | <b>122,941</b>   | 83,596      |
| Unrestricted funds                             |             | <b>1,369,001</b> | 1,295,394   |
| <b>Total funds</b>                             | <b>18</b>   | <b>1,491,942</b> | 1,378,990   |

The financial statements have been prepared in accordance with the special provisions of the Companies Act relating to small companies.

The notes at pages 12 to 20 form part of these accounts.



Mr N Henry  
**Trustee**

Approved and authorised for issue by the trustees on 1st December 2022

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**

STATEMENT OF CASHFLOWS  
 FOR THE YEAR ENDED 31 DECEMBER 2021

|                                                                           | <b>Note</b> | <b>2021</b><br>£ | <b>2020</b><br>£ |
|---------------------------------------------------------------------------|-------------|------------------|------------------|
| <b>Net cash (used in)/provided by operating activities</b>                | <b>20</b>   | <b>(191,467)</b> | <b>138,575</b>   |
| <b>Cash flows from investing activities:</b>                              |             |                  |                  |
| Interest received                                                         |             | -                | 945              |
| Purchase of tangible fixed assets                                         |             | <b>(6,959)</b>   | (20,378)         |
| <b>Net cash (used in) investing activities</b>                            |             | <b>(6,959)</b>   | <b>(19,433)</b>  |
| <b>Change in cash and cash equivalents in the reporting period</b>        |             | <b>(198,426)</b> | <b>119,142</b>   |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |             | <b>277,099</b>   | <b>157,957</b>   |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |             | <b>78,673</b>    | <b>277,099</b>   |

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

#### **I Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **I.1 Basis of preparation**

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **I.2 Preparation of the accounts on a going concern basis**

The accounts have been prepared on a going concern basis and the trustees believe there to be no material uncertainties about the Charity's ability to continue as a going concern when taking account of the support given and the funds raised by the parent charity, the Langdon Foundation. A letter of support has been provided by the Langdon Foundation covering the period to 31<sup>st</sup> December 2023.

##### **I.3 Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government or other grants, whether "capital" grants or "revenue" grants is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received for the provision of care is recognised in the period in which care is provided.

Investment income is accounted for when receivable.

##### **I.4 Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated to the one charitable activity.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

### **I Accounting Policies**

**(Continued)**

#### **I.5 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                                |                   |
|--------------------------------|-------------------|
| Leasehold improvements         | 18% straight line |
| Computer equipment             | 33% straight line |
| Fixtures, fittings & equipment | 25% straight line |
| Motor vehicles                 | 25% straight line |

Single items of equipment with a value less than £1,000 have not been capitalised.

The policy with respect to impairment reviews of fixed assets is that these assets are inspected regularly for any impairment and any defect remedied so as to maintain the current value.

#### **I.6 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered and provision for bad and doubtful debts. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **I.7 Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **I.8 Creditors and provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **I.9 Financial instruments**

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### **I.10 Pensions**

Langdon Community operates defined-contribution schemes. The amount charged to the SoFA in respect of pension costs and other post-retirement benefits is the contributions payable in the period.

#### **I.11 Operating leases**

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

#### **I.12 Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds represent income received which is allocated by the donor to a specific project. The restrictions are binding on the Trustees of the Charity.

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1.13 Critical accounting estimates and areas of judgement

In the application of the Charity's accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

#### 2 Legal status of the Charity

Langdon Community is a registered charity (No. 1086393) and a company limited by guarantee and not having share capital (No. 04055338) the registered office is Unit 506, Centennial Park, Centennial Avenue, Elstree, Borehamwood WD6 3FG

The Charity is incorporated in England & Wales and does not have share capital and is limited by guarantee. In the event of the company being wound up, the maximum amount which each member is liable to pay is £10.

#### 3 Income from donations

|                      | Unrestricted funds | Restricted funds | Total funds | Total funds |
|----------------------|--------------------|------------------|-------------|-------------|
|                      |                    |                  | 2021        | 2020        |
|                      | £                  | £                | £           | £           |
| Grants and donations | -                  | 180,533          | 180,533     | 187,681     |

Donations relating to unrestricted funds were £nil (2020: £72,299). Grants relating to restricted funds were £180,533 (2020: £115,382). The grants were from The Langdon Foundation for community projects including employment, New Chapters, Brady Club and member activities.

#### 4 Income from charitable activities

|                                         | Unrestricted funds | Restricted funds | Total funds | Total funds |
|-----------------------------------------|--------------------|------------------|-------------|-------------|
|                                         |                    |                  | 2021        | 2020        |
|                                         | £                  | £                | £           | £           |
| Provision of care and associated income | 4,085,945          | 146,369          | 4,232,314   | 3,893,506   |

Income for provision of care and associated activities was £3,836,058 unrestricted and £57,448 restricted in 2020.

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

#### 5 Investment income

|                                         | 2021 | 2020 |
|-----------------------------------------|------|------|
|                                         | £    | £    |
| Interest receivable (unrestricted 2020) | -    | 945  |

#### 6 Analysis of expenditure

|                                  | Total<br>2021    | Total<br>2020    |
|----------------------------------|------------------|------------------|
|                                  | £                | £                |
| Supported living                 |                  |                  |
| Staff costs                      | 3,741,392        | 3,531,756        |
| Motor and travel                 | 11,958           | 10,515           |
| Rent                             | 98,845           | 73,615           |
| Costs recoverable from residents | 20,318           | -                |
| Office expenses                  | 24,646           | 23,777           |
| Other direct costs               | 361,227          | 401,186          |
| Governance costs (see note 7)    | 9,321            | 8,057            |
| Depreciation                     | 32,186           | 31,237           |
|                                  | <b>4,299,895</b> | <b>4,080,143</b> |

Expenditure on charitable activities was £4,299,895 (2020: £4,080,143) of which £3,736,640 was unrestricted (2020: £3,694,415) and £563,255 was restricted (2020: £365,352).

#### 7 Analysis of governance costs

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are all allocated against the one charitable activity. Some support functions including finance and HR are managed and funded directly by The Langdon Foundation. Audit fee is allocated equally across all four group companies.

|              | 2021         | 2020         |
|--------------|--------------|--------------|
|              | £            | £            |
| Audit        | 6,420        | 6,000        |
| Bank charges | 2,901        | 2,057        |
|              | <b>9,321</b> | <b>8,057</b> |

#### 8 Net expenditure for the year

This is stated after charging:

|                                    | 2021   | 2020   |
|------------------------------------|--------|--------|
|                                    | £      | £      |
| Depreciation                       | 32,186 | 31,237 |
| Auditor's remuneration             | 6,420  | 6,000  |
| Operating lease rentals - property | 98,845 | 73,615 |

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

#### 9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

|                       | 2021<br>£        | 2020<br>£        |
|-----------------------|------------------|------------------|
| Wages and salaries    | 3,379,061        | 3,200,790        |
| Social security costs | 288,409          | 262,784          |
| Pension               | 73,922           | 68,182           |
|                       | <b>3,741,392</b> | <b>3,531,756</b> |

The number of employees having benefits in excess of £60,000 were

|                   | 2021<br>Number | 2020<br>Number |
|-------------------|----------------|----------------|
| £70,000 - £80,000 | 1              | 1              |

This employee had retirement benefit costs accruing under a defined contribution pension scheme of £5,749 (2020: £5,740) in the period.

The key management personnel of the Charity comprise the senior management team as detailed on page 1 of the trustees' report. The total payments made by the charity in respect of the senior management team who are employed directly by the Charity were £187,517 (2020: £217,977).

The remuneration of some key management personnel is through Langdon Foundation.

Ex gratia termination payments of £1,220 were paid during the year (2020: £30,300)

None of the Trustees (or any persons connected with them) received any remuneration during the year (2020: nil) and none of them were reimbursed for expenses during the year (2020: nil).

#### 10 Staff Numbers

The average monthly number of employees during the year was as follows:

|                                     | 2021<br>Number | 2020<br>Number |
|-------------------------------------|----------------|----------------|
| Care support staff                  | 134            | 136            |
| Management and administrative staff | 24             | 21             |
| <b>Total</b>                        | <b>158</b>     | <b>157</b>     |

#### 11 Pension and other post-retirement benefit commitments

Langdon Community operates two defined-contribution schemes.

The Charity contributes towards the Langdon Group Schemes run by Nest and Aegon which are defined contribution schemes. The assets of the schemes are held separately from those of the Charity in independently administered funds. The pension cost charge represents contributions payable by the Charity to the funds. Contributions payable during the year were £73,922 (2020: £68,182).

The expense has been allocated to unrestricted expenditure on the same basis as wages and salaries.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

#### **12 Related party transactions**

The charity is connected to The Langdon Foundation (registered charity number: 1142742, registered company number: 07621714), Langdon College (registered charity number: 1088936, registered company number: 4104466) and Langdon Housing (registered charity number: 114743, registered company number: 07623246), all of which are incorporated charitable companies registered in England and Wales that do not have share capital and are limited by guarantee.

At the year end, the charitable company had a debtor of £901,829 (2020: a debtor of £773,605) due from The Langdon Foundation. During the year, Langdon Community was charged £5,700 (2020: £5,700) as rent by The Langdon Foundation. Donations of £180,533 (2020: £115,382) were received by the Langdon Foundation and paid over to Langdon Community. These donations are included in Note 17. The remaining debtor related to the costs settled by Langdon Community on behalf of The Langdon Foundation and the bank transfers to meet the cash shortfalls in The Langdon Foundation.

At the year end, the charitable company had a creditor of £nil (2020: a creditor of £4,584) due to Langdon College in respect of shared personnel costs.

The ultimate controlling party of Langdon Community is The Langdon Foundation (registered charity number: 1142742, registered company number: 07621714) in whose accounts the results have been consolidated. The Langdon Foundation is considered as the ultimate holding company as it is the sole member of Langdon Community Limited. The Langdon Foundation owns properties, raises funds and gives donations to Langdon College, Langdon Community and Langdon Housing. Consolidated accounts for the Langdon Foundation can be obtained from the same registered office as the charity

#### **13 Corporation tax**

As a charity, Langdon Community is exempt from UK tax on income and gains to the extent that these are applied to its charitable objects. No UK tax charges have arisen in the Charity, during the year or the previous year.

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

#### 14 Tangible fixed assets

|                               | Leasehold<br>Improvements<br>£ | Computer<br>equipment<br>£ | Fixtures,<br>fittings &<br>equipment<br>£ | Motor<br>vehicles<br>£ | Total<br>£     |
|-------------------------------|--------------------------------|----------------------------|-------------------------------------------|------------------------|----------------|
| <b>Cost:</b>                  |                                |                            |                                           |                        |                |
| As at 1 January 2021          | 54,002                         | 39,263                     | 32,131                                    | 76,558                 | 201,954        |
| Additions                     | 5,999                          | 960                        | -                                         | -                      | 6,959          |
| <b>As at 31 December 2021</b> | <b>60,001</b>                  | <b>40,223</b>              | <b>32,131</b>                             | <b>76,558</b>          | <b>208,913</b> |
| <b>Depreciation:</b>          |                                |                            |                                           |                        |                |
| As at 1 January 2021          | 35,185                         | 39,263                     | 29,656                                    | 41,226                 | 145,330        |
| Charge for year               | 14,818                         | 187                        | 2,475                                     | 14,707                 | 32,186         |
| <b>As at 31 December 2021</b> | <b>50,003</b>                  | <b>39,450</b>              | <b>32,131</b>                             | <b>55,933</b>          | <b>177,516</b> |
| <b>Net book value</b>         |                                |                            |                                           |                        |                |
| <b>As 31 December 2021</b>    | <b>9,998</b>                   | <b>773</b>                 | <b>-</b>                                  | <b>20,625</b>          | <b>31,397</b>  |
| As 31 December 2020           | 18,817                         | -                          | 2,475                                     | 35,332                 | 56,624         |

All assets are used for charitable purposes.

#### 15 Debtors

|                                    | 2021<br>£        | 2020<br>£        |
|------------------------------------|------------------|------------------|
| Trade debtors                      | 479,176          | 322,857          |
| Amounts owed by group undertakings | 901,829          | 773,605          |
| Other debtors                      | 27,332           | 25,981           |
| Prepayments and accrued income     | 275,107          | 273,710          |
|                                    | <b>1,683,445</b> | <b>1,396,153</b> |

#### 16 Creditors: amounts falling due within one year

|                                    | 2021<br>£      | 2020<br>£      |
|------------------------------------|----------------|----------------|
| Trade creditors                    | 28,758         | 32,857         |
| Amounts owed to group undertakings | -              | 4,584          |
| Taxation and social security costs | 89,931         | 140,985        |
| Other creditors                    | 33,252         | 39,571         |
| Accruals                           | 149,631        | 132,889        |
|                                    | <b>301,573</b> | <b>350,886</b> |

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

#### 17 Analysis of charitable funds

##### Analysis of movements in restricted funds

|                                            | Balance as<br>at 1<br>January<br>2021 | Income         | Expenditure      | Transfers      | Funds as<br>at 31<br>December<br>2021 |
|--------------------------------------------|---------------------------------------|----------------|------------------|----------------|---------------------------------------|
|                                            | £                                     | £              | £                | £              | £                                     |
| Brady Club                                 | 23,000                                | 128,034        | (70,754)         | -              | 80,280                                |
| Employment & Social Enterprise             | -                                     | 49,220         | (324,918)        | 275,698        | -                                     |
| Ambassadors Manchester                     | 1,834                                 | -              | -                | -              | 1,834                                 |
| Supported Living Manchester                | 10,663                                | 759            | (11,422)         | -              | -                                     |
| Employment/Social Enterprise<br>Manchester | -                                     | 2,520          | (2,520)          | -              | -                                     |
| Mini Bus                                   | 6,140                                 | -              | (368)            | -              | 5,772                                 |
| Occupational Therapist                     | 5,000                                 | -              | (5,000)          | -              | -                                     |
| Staff Training                             | 4,000                                 | -              | (4,000)          | -              | -                                     |
| Infection Control                          | 32,959                                | 146,369        | (144,273)        | -              | 35,055                                |
|                                            | <b>83,596</b>                         | <b>326,902</b> | <b>(563,255)</b> | <b>275,698</b> | <b>122,941</b>                        |

##### Analysis of movements in restricted funds – prior year

|                                | Balance as at 1<br>January 2020 | Income         | Expenditure      | Transfers      | Funds as<br>at 31<br>December<br>2020 |
|--------------------------------|---------------------------------|----------------|------------------|----------------|---------------------------------------|
|                                | £                               | £              | £                | £              | £                                     |
| Brady Club                     | -                               | 43,143         | (20,143)         | -              | 23,000                                |
| Employment & Social Enterprise | -                               | 41,000         | (307,372)        | 266,372        | -                                     |
| Ambassadors Manchester         | 1,834                           | -              | -                | -              | 1,834                                 |
| Supported Living Manchester    | -                               | 6,863          | (395)            | 4,195          | 10,663                                |
| Mini Bus                       | 17,507                          | 9,010          | -                | (20,377)       | 6,140                                 |
| Activities                     | 14,640                          | -              | (14,640)         | -              | -                                     |
| Occupational Therapist         | 5,000                           | -              | -                | -              | 5,000                                 |
| City Bridge Trust              | -                               | 9,650          | (16,745)         | 7,095          | -                                     |
| ICT Equipment                  | -                               | 1,716          | (1,944)          | 228            | -                                     |
| Staff Training                 | -                               | 4,000          | -                | -              | 4,000                                 |
| Infection Control              | -                               | 57,448         | (24,489)         | -              | 32,959                                |
|                                | <b>38,981</b>                   | <b>172,830</b> | <b>(385,728)</b> | <b>257,513</b> | <b>83,596</b>                         |

- Brady Club offers social activities to younger people with learning difficulties in Edgware.
- Employment & Social Enterprise aids and trains people with learning difficulties to find employment. This includes New Chapters which offers a safe working environment to gain work experience.
- Ambassadors Manchester was created to service the fundraising activities of the parental group and is earmarked for specific purposes.
- Supported Living Manchester is our main operation in Manchester and helps bridge the gap left by shortfalls in Government funding.
- Mini Bus funds were raised to purchase and support a new Mini Bus – the minibus was purchased in 2020
- Activities are additional members activities, often arranged in the evenings and weekends
- Occupational Therapist is to fund the employment of an occupational therapist to support our members
- City Bridge Trust funded the cost of PPE and some deep cleaning related to the Covid19 pandemic
- ICT – 2 donations were received to purchase laptops for some of the people we support
- Staff Training – a donation was received to support staff training of care staff
- Infection Control – funds were received from Local Authorities to support additional costs incurred in relation to the Covid19 pandemic

Transfers are made from unrestricted funds to restricted funds to meet a deficit on those funds.

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

#### 18 Analysis of net assets between funds

|                                                       | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>£       |
|-------------------------------------------------------|----------------------------|--------------------------|------------------|
| Fund balances at 31 December 2021 are represented by: |                            |                          |                  |
| Tangible fixed assets                                 | 31,397                     | -                        | 31,397           |
| Current assets                                        | 1,639,176                  | 122,941                  | 1,762,117        |
| Creditors of less than one year                       | (301,572)                  | -                        | (301,572)        |
|                                                       | <b>1,369,001</b>           | <b>122,941</b>           | <b>1,491,942</b> |

Fund balances at 31 December 2020 are represented by:

|                                 |                  |               |                  |
|---------------------------------|------------------|---------------|------------------|
| Tangible fixed assets           | 56,624           | -             | 56,624           |
| Current assets                  | 1,589,656        | 83,596        | 1,673,252        |
| Creditors of less than one year | (350,886)        | -             | (350,886)        |
|                                 | <b>1,295,394</b> | <b>83,596</b> | <b>1,378,990</b> |

#### 19 Commitments under operating leases

|                                                                         | Land and Buildings |                |
|-------------------------------------------------------------------------|--------------------|----------------|
|                                                                         | 2021<br>£          | 2020<br>£      |
| The future minimum payments under non-cancellable operating leases are: |                    |                |
| Expiry date:                                                            |                    |                |
| No later than one year                                                  | 55,532             | 52,650         |
| Later than one year and not later than five years                       | -                  | 52,650         |
| Later than five years                                                   | -                  | -              |
|                                                                         | <b>55,532</b>      | <b>105,300</b> |

The above commitments are a combination of the properties leased from The Langdon Foundation and third party landlords.

#### 20 Reconciliation of net movement in funds to net cash flow from operating activities

|                                                      | 2021<br>£        | 2020<br>£      |
|------------------------------------------------------|------------------|----------------|
| Net movement in funds                                | 112,952          | 1,989          |
| Add back depreciation charge                         | 32,186           | 31,237         |
| Deduct interest income shown in investing activities | -                | (945)          |
| (Increase)/Decrease in debtors                       | (287,292)        | 45,063         |
| (Decrease)/Increase in creditors                     | (49,313)         | 61,231         |
| <b>Net cash provided by operating activities</b>     | <b>(191,467)</b> | <b>138,575</b> |

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# Accounts

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**Charity Registration No. 1086393**

**Company Registration No. 04055338 (England and Wales)**

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' ANNUAL REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

|                          |                                                                                                      |
|--------------------------|------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>          | Mr N Henry<br>Mr M Blane<br>Mr B Miller (appointed 8 June 2020)<br>Mr G Rubin (resigned 27 May 2020) |
| <b>Chief Executive</b>   | Mr N Taylor                                                                                          |
| <b>Company Secretary</b> | Mr B Shine                                                                                           |
| <b>Charity number:</b>   | 1086393 (England and Wales)                                                                          |
| <b>Company number</b>    | 04055338 (England and Wales)                                                                         |
| <b>Principal address</b> | Unit 506,<br>Centennial Park,<br>Centennial Avenue,<br>Elstree,<br>Borehamwood<br>WD6 3FG            |
| <b>Registered Office</b> | Unit 506,<br>Centennial Park,<br>Centennial Avenue,<br>Elstree,<br>Borehamwood<br>WD6 3FG            |
| <b>Auditor</b>           | Crowe U.K. LLP<br>55 Ludgate Hill<br>London<br>EC4M 7JW                                              |
| <b>Bankers</b>           | Lloyds TSB<br>7 <sup>th</sup> Floor<br>40 Spring Gardens<br>Manchester<br>M2 1EN                     |

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
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# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020

### **Charity information**

The Trustees present their annual report and the financial statements for the year ended 31 December 2020. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with Langdon Community's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011 and the Charities SORP (FRS102).

### **Reference and administrative details**

Langdon Community is a registered charity (No. 1086393) and a company limited by guarantee and not having share capital (No. 04055338) the registered office is as shown on the legal and administrative information page.

The Trustees on the date of this report are as follows: -

|                                     |          |
|-------------------------------------|----------|
| Mr N Henry                          | Chairman |
| Mr M Blane                          |          |
| Mr B Miller (appointed 8 June 2020) |          |

The current Trustees have the power to remove and appoint Trustees, as does The Langdon Foundation. There is a minimum of 3 and a maximum number of 10 Trustees who may be appointed to the Management Board.

The Management Team of the charity is:

|                |                                                           |
|----------------|-----------------------------------------------------------|
| Mr N Taylor    | Chief Executive                                           |
| Mrs H Sowa     | Director of Operations                                    |
| Mr A Weinstock | Director of Business Development and Community Services   |
| Ms N Ramgutty  | Registered Manager - Supported Living Edgware/Borehamwood |
| Ms J Senior    | Interim Registered Manager - Supported Living Manchester  |

The work of Community is supported by the Langdon Group:

|               |                                                    |
|---------------|----------------------------------------------------|
| Mr B C Shine  | Finance Director & Company Secretary               |
| Mrs S Pollins | Director of Fundraising & Marketing                |
| Mrs S McIndoe | Community Services Manager/Interim Head of Housing |
| Mrs E Russell | HR Manager                                         |

The external advisers of Langdon Community are as set out on the legal and administrative information page.

### **Structure, governance and management**

Langdon Community was incorporated and established Memorandum and Articles of Association on 18th August 2000. This was amended in May 2007 and again in March 2011.

The Board of Trustees is responsible for the overall governance of Langdon Community as a charity. Trustees are co-opted by the existing Board of Trustees or nominated by the Trustees of The Langdon Foundation. Individual Trustees may remain Board Members until death, resignation or by unanimous vote of the Board to terminate a Member's membership of the Company. There are no individual subscriptions or other sums payable by Members.

The management of the charity and regulatory compliance is delegated to the Chief Executive and an effective partnership exists with the Chairperson of the Board. The Chief Executive reports to Trustees at Board Meetings. The Langdon Foundation has introduced a more organised induction programme which includes a dedicated portal containing information about the history of Langdon, guides on Trustee responsibilities, current strategy, governance documents and Board reports. The Board as a group receive presentations on compliance and latest practice at least annually.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020

### **Structure, governance and management (continued)**

The trustees review management remuneration annually. The above management personnel are remunerated through Langdon Foundation or Langdon Community. The Langdon Foundation ensures its salaries remain competitive in the labour market, through conducting an annual pay review, paying individuals in line with normal industry practice and standards, and benchmarking salaries against other employers. Langdon determines the pay range for a vacancy prior to advertising it, following the creation and/or amendment of a job description and specification. On appointment the starting salary is determined within that range to be offered to the successful candidate, based on relevant qualifications, experience and any recruitment and retention needs. Senior Leadership salaries are based on the same economic factors specified above, such as qualifications, experience and other factors like supply and demand, but a spot salary is used on appointment and thereafter the cost of living increase, as appropriate.

### **Corporate governance**

Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by both the Chairperson and the Management Board. Specific areas of responsibility are delegated to Trustees covering the main areas of operation of the charity and in maintaining the Charitable Objects of the organisation.

Systems of internal control are designed to provide reasonable assurance against material misstatement or loss.

They include:

- an annual budget approved by the Trustees;
- regular consideration by the Trustees of general budget performance
- delegation of day-to-day management and regulatory compliance authority; and
- identification and management of risks.

### **Objectives, activities, achievements and performance**

Langdon Community's declared objectives are:

"The relief of individuals with special educational needs or mental illness and other associated difficulties including by the provision of education and through the provision of support to their families and (save for purposes incidental and ancillary to those objects), no other purposes. The Charity shall be established in accordance with the tenets of the Jewish religion".

The Langdon Community mission statement is:

"Langdon Community seeks to provide support to enable young Jewish adults with learning difficulties/disabilities to determine and maintain a lifestyle of their own choosing which affords dignity, fulfilment and individual status and maximises their potential for independence in the wider community".

"The Community seeks to empower and enable people to enjoy lifestyles, which are age, culture and needs appropriate".

The principal activities of Langdon Community are to achieve these objects through the delivery of Supported Living Services and an Employment Service.

In line with available guidance the charity's strategic planning is based on delivering a range of supports and services within the following key areas:

- Support & Care
- Employment & Further Education
- Housing related support
- Jewish Culture
- Organisational Development

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **TRUSTEES' ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **Objectives, activities, achievements and performance (continued)**

This year's principal activities, objectives and achievements are provided in the Group's consolidated accounts, The Langdon Foundation. The key areas for Langdon Community are summarised below;

Our Supported Living service now supports 106 people (98 in 2019) and we also support 13 people through our Outreach service (28 in 2019). The number supported through Outreach temporarily dropped during the Covid19 pandemic.

New Chapters is established in Harrow and Manchester as a social enterprise selling second hand books through Amazon. This provides an environment for our people with a learning disability to develop work based skills enabling them to then move in to work with an employer. Turnover in 2020 was some £12,000 per month which was in line with 2019 even though the service was impacted by the Covid19 pandemic

Employment Service continues to be provided in addition to the statutory funded Supported Living service. We are rightly proud of our achievements: 17% of people are in paid work and not in receipt of any social security employment benefits, 24% are in paid work but working less than 16 hours per week and 17% are in voluntary work or vocational training. These numbers were slightly lower in 2020 as the Covid19 pandemic affected the work and workplaces that some of the people that we support are linked to.

Langdon's Brady Clubs give Jewish youth aged 12-19, with learning disabilities, the opportunity to meet new people, make friends and have fun. The clubs give young people the opportunity to be involved in the planning of their programmes and give input into the running of their youth groups. The provision of this service "went virtual" as a result of the pandemic. In 2021 we are adding provision to two additional age groups (9-11 years and 19 plus).

Community continues to arrange and support people on self-funded vacations, although these were mainly put on hold as a result of the Covid19 pandemic.

#### **Financial review, management policies and results for the year**

The Statement of Financial Activities (SoFA), set out on page 8, shows that Langdon Community had income of £4,082,132 (2019: £3,977,409) of which £4,080,143 (2019: £4,127,173) was paid out on expenses, leaving a surplus of £1,989 (2019: deficit of £149,764).

#### **Principal sources of funding**

Direct care and support of residents is funded by the respective home Local Authorities for each individual. This constitutes the majority of the charity's income. Other funds are raised by the Langdon Foundation who organise fundraising events and co-ordinate the activities of our supporters in the wider community on behalf of the Langdon charities. Langdon does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising activity this year.

#### **Reserves**

The view of the Board of Trustees is that Langdon Community should retain sufficient reserves to cover 3 months operation of the charity. This was reviewed during the period to reflect current Charity Commission guidance. This consideration also factors current external threats to funding so as to maximise service continuity. Our operating income comes from the government, mostly through contracts for care services with Local Authorities. In the event that these contracts were terminated and the income stopped, we would also stop providing the care services thereby reducing costs. The Trustees consider that the charity needs to hold adequate reserves against the risk that these contracts might cease and has deemed that a minimum of three months' income is appropriate. Based on the budget for the year ending 31 December 2021 this would amount to c£990,000 Reserves as detailed below currently satisfy this desired level

At 31 December 2020, Langdon Community had unrestricted balance sheet fixed assets and net liquid assets of £1,729,875 (2019: £1,666,656), with liabilities due of £350,886 (2019: £289,655), leaving the total financial reserves at £1,378,990 (2019: £1,377,001). The charity had a free reserve of £1,238,770 (2019: £1,270,536) after allowing for £83,596 restricted reserves (2019: £38,981) and £56,624 (2019: £67,484) of tangible fixed assets.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020

### **Investment policy and performance**

The present investment policy is that Langdon Community does not hold shares or investments.

### **Grant making policy**

Langdon Community has within its Articles of Association the ability to make grants and during the year, no applications were received.

### **Staff training and career development**

Langdon Community is committed to the training, career development and welfare of its employees. An individual's career development is assessed through annual appraisal and supervision. Training programmes are provided to meet ongoing needs, with the aim of developing employees for both their current and their future roles. The training strategy and plan is based on Langdon Community's organisational objectives and the requirements of the wider Langdon Group.

### **Future plans**

Langdon's strategic plan is to achieve growth. Commissioners, Assistant Directors and Social Service Team Managers are being contacted in local authorities in our target areas of North London, Hertfordshire, Salford and Bury. Langdon aims to work with the local authorities to develop flexible services to meet the needs of each authority. This approach could include partnerships with Housing Associations, Outreach services or Employment services.

Initiatives for new preventative services as required by the Care Act 2014 have been developed for specific local authorities. As mentioned above, our Brady Club is adding two additional age groups during 2021

### **Connected charities**

Langdon Community is connected to three charities, these being The Langdon Foundation, Langdon Housing and Langdon College, which are all registered with the Charity Commission. The Langdon Foundation raises funds and provides finance to Langdon College, Langdon Housing and Langdon Community.

Langdon Community operates 30% of its operational services from freehold premises owned and let to members by The Langdon Foundation.

The Langdon Foundation has the right to appoint and remove trustees of Langdon College, Langdon Housing and Langdon Community.

### **Public benefit**

The Trustees have complied with their duty in Section 17 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission. The benefit to the public is manifestly demonstrated by the achievements contained in this report, all of which seeks to extend and improve the care of young people whose life chances, aspirations and contributions to society will be enhanced as a result.

### **Risk management**

Risks are identified and assessed at an operational, project and corporate level, against the agreed aims and objectives of the charity. We have identified 2 significant risks that face the charity. The maintenance of financial stability is at risk as the charity's income is primarily in the form of care packages which are being squeezed by current government policy. We regularly review our cash position and forecast and have a borrowing facility in place. We have a robust budgeting process and a quarterly re-forecasting cycle. There is a risk that our quality of service may fall and affect the safety and wellbeing of the people we support. We have a rigorous ongoing training program and regular review with care staff to ensure that our people and processes are working.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020

The Covid19 pandemic added an additional risk in 2020 and we prepared specific action plans in response to the situation. This is causing delays and cancellations to our fundraising activities which has been abated in part by an emergency appeal and applications to various trusts for special grants. Additional PPE has been purchased as needed and we have adapted our way of working with those we support and in our offices. Most of the income that relates to Supported Living arrangements from statutory sources has remained secure. Costs have been reduced where possible and we took advantage of the UK Government's Furlough scheme.

### **Disclosure of information to auditors**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have each further confirmed that they have each taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

### **Trustees' responsibilities in relation to the financial statements**

The Charity's trustees (who are also the directors of Langdon Community for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the 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 (Statement of Recommended Practice);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charity's constitution. They are also responsible for safeguarding the assets of the Charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

On behalf of the board of Trustees



Mr N Henry  
Chairman of Trustees  
1<sup>st</sup> July 2021

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LANGDON COMMUNITY**

#### **Independent Auditor's Report to the Members of Langdon Community**

##### **Opinion**

We have audited the financial statements of Langdon Community ('the charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of the its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

##### **Other information**

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

##### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LANGDON COMMUNITY**

#### **Matters on which we are required to report by exception**

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 5 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), health and safety legislation, employment legislation, tax legislation, and CQC Regulations for service providers and managers.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LANGDON COMMUNITY**

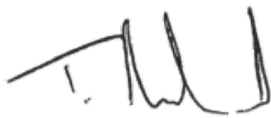
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within income recognition, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

#### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Tim Redwood  
Senior Statutory Auditor  
For and on behalf of  
Crowe U.K. LLP  
Statutory Auditor

London

22 September 2021

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**

STATEMENT OF FINANCIAL ACTIVITIES  
 FOR THE YEAR ENDED 31 DECEMBER 2020

|                                                         | Note         | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds<br>2020 | Total<br>funds<br>2019 |
|---------------------------------------------------------|--------------|-----------------------|---------------------|------------------------|------------------------|
|                                                         |              | £                     | £                   | £                      | £                      |
| <b>Income from:</b>                                     |              |                       |                     |                        |                        |
| Donations                                               | 3            | 72,299                | 115,382             | 187,681                | 155,881                |
| Charitable activities                                   | 4            | 3,836,058             | 57,448              | 3,893,506              | 3,820,341              |
| Investment income                                       | 5            | 945                   | -                   | 945                    | 1,187                  |
| <b>Total income</b>                                     |              | <b>3,909,302</b>      | <b>172,830</b>      | <b>4,082,132</b>       | <b>3,977,409</b>       |
| <b>Expenditure on:</b>                                  |              |                       |                     |                        |                        |
| Charitable activities:<br>Supported living arrangements | 6            | 3,694,415             | 385,728             | 4,080,143              | 4,127,173              |
| <b>Total expenditure</b>                                |              | <b>3,694,415</b>      | <b>385,728</b>      | <b>4,080,143</b>       | <b>4,127,173</b>       |
| <b>Net Income/ (expenditure)</b>                        |              | <b>214,887</b>        | <b>(212,898)</b>    | <b>1,989</b>           | <b>(149,764)</b>       |
| <b>Transfers between funds</b>                          |              | <b>(257,513)</b>      | <b>257,513</b>      | <b>-</b>               | <b>-</b>               |
| <b>Net movement in funds</b>                            |              | <b>(42,626)</b>       | <b>44,615</b>       | <b>1,989</b>           | <b>(149,764)</b>       |
| <b>Reconciliation of funds:</b>                         |              |                       |                     |                        |                        |
| Total funds brought forward                             |              | 1,338,020             | 38,981              | 1,377,001              | 1,526,765              |
| <b>Total funds carried forward</b>                      | <b>17,18</b> | <b>1,295,394</b>      | <b>83,596</b>       | <b>1,378,990</b>       | <b>1,377,001</b>       |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**

Company registration number 04055338 (England and Wales)

**BALANCE SHEET**

**AS AT 31 DECEMBER 2020**

|                                                | <b>Note</b> | <b>2020</b>      | <b>2019</b> |
|------------------------------------------------|-------------|------------------|-------------|
|                                                |             | <b>£</b>         | <b>£</b>    |
| <b>Fixed assets:</b>                           |             |                  |             |
| Tangible assets                                | <b>14</b>   | <b>56,624</b>    | 67,484      |
| <b>Current assets:</b>                         |             |                  |             |
| Debtors                                        | <b>15</b>   | <b>1,396,153</b> | 1,441,216   |
| Cash at bank and in hand                       |             | <b>277,099</b>   | 157,956     |
| <b>Total Current assets</b>                    |             | <b>1,673,252</b> | 1,599,172   |
| <b>Liabilities:</b>                            |             |                  |             |
| Creditors: Amounts falling due within one year | <b>16</b>   | <b>(350,886)</b> | (289,655)   |
| <b>Net current assets</b>                      |             | <b>1,322,366</b> | 1,309,517   |
| <b>Total net assets</b>                        |             | <b>1,378,990</b> | 1,377,001   |
| <b>The funds of the Charity:</b>               |             |                  |             |
| Restricted funds                               | <b>17</b>   | <b>83,596</b>    | 38,981      |
| Unrestricted funds                             |             | <b>1,295,394</b> | 1,338,020   |
| <b>Total funds</b>                             | <b>18</b>   | <b>1,378,990</b> | 1,377,001   |

The financial statements have been prepared in accordance with the special provisions of the Companies Act relating to small companies.

The notes at pages 12 to 20 form part of these accounts.



Mr N Henry  
**Trustee**

Approved and authorised for issue by the trustees on 1<sup>st</sup> July 2021

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**

STATEMENT OF CASHFLOWS  
 FOR THE YEAR ENDED 31 DECEMBER 2020

|                                                                           | <b>Note</b> | <b>2020</b><br>£ | <b>2019</b><br>£ |
|---------------------------------------------------------------------------|-------------|------------------|------------------|
| <b>Net cash provided by operating activities</b>                          | <b>20</b>   | <b>138,575</b>   | <b>45,674</b>    |
| <b>Cash flows from investing activities:</b>                              |             |                  |                  |
| Interest received                                                         |             | 945              | 1,187            |
| Purchase of tangible fixed assets                                         |             | (20,378)         | (11,950)         |
| <b>Net cash (used in) investing activities</b>                            |             | <b>(19,433)</b>  | <b>(10,763)</b>  |
| <b>Change in cash and cash equivalents in the reporting period</b>        |             | <b>119,142</b>   | <b>34,911</b>    |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |             | <b>157,957</b>   | <b>123,046</b>   |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |             | <b>277,099</b>   | <b>157,957</b>   |

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

### **I Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **1.1 Basis of preparation**

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### **1.2 Preparation of the accounts on a going concern basis**

The accounts have been prepared on a going concern basis and the trustees believe there to be no material uncertainties about the Charity's ability to continue as a going concern when taking account of the support given and the funds raised by the parent charity, the Langdon Foundation. A letter of support has been provided by the Langdon Foundation covering the period to 31<sup>st</sup> December 2022. The going concern view has been taken after considering the impact of COVID19.

#### **1.3 Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government or other grants, whether "capital" grants or "revenue" grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received for the provision of care is recognised in the period in which care is provided.

Investment income is accounted for when receivable.

#### **1.4 Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated to the one charitable activity.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

### **I Accounting Policies**

**(Continued)**

#### **1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                                |                   |
|--------------------------------|-------------------|
| Leasehold improvements         | 25% straight line |
| Computer equipment             | 33% straight line |
| Fixtures, fittings & equipment | 25% straight line |
| Motor vehicles                 | 25% straight line |

Single items of equipment with a value less than £1,000 have not been capitalised.

The policy with respect to impairment reviews of fixed assets is that these assets are inspected regularly for any impairment and any defect remedied so as to maintain the current value.

#### **1.6 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered and provision for bad and doubtful debts. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **1.7 Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **1.8 Creditors and provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **1.9 Financial instruments**

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### **1.10 Pensions**

Langdon Community operates defined-contribution schemes. The amount charged to the SoFA in respect of pension costs and other post-retirement benefits is the contributions payable in the period.

#### **1.11 Operating leases**

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

#### **1.12 Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds represent income received which is allocated by the donor to a specific project. The restrictions are binding on the Trustees of the charity.

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1.13 Critical accounting estimates and areas of judgement

In the application of the Charity's accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

#### 2 Legal status of the Charity

Langdon Community is a registered charity (No. 1086393) and a company limited by guarantee and not having share capital (No. 04055338) the registered office is Unit 506, Centennial Park, Centennial Avenue, Elstree, Borehamwood WD6 3FG

The Charity is incorporated in England & Wales and does not have share capital and is limited by guarantee. In the event of the company being wound up, the maximum amount which each member is liable to pay is £10.

#### 3 Income from donations

|                      | Unrestricted<br>funds | Restricted<br>funds | Total funds<br>2020 | Total funds<br>2019 |
|----------------------|-----------------------|---------------------|---------------------|---------------------|
|                      | £                     | £                   | £                   | £                   |
| Grants and donations | 66,496                | 115,382             | 181,879             | 149,118             |
| Brady Club income    | 5,803                 | -                   | 5,803               | 6,763               |
|                      | <b>7,299</b>          | <b>115,382</b>      | <b>187,681</b>      | <b>155,881</b>      |

Donations relating to unrestricted funds were £72,299 (2019: £6,763). Grants relating to restricted funds were £115,382 (2019: £149,118). The grants were from The Langdon Foundation for community projects including employment, New Chapters, Brady Club and member activities and from the UK Governments' furlough scheme.

#### 4 Income from charitable activities

|                                         | Unrestricted<br>funds | Restricted<br>funds | Total funds<br>2020 | Total funds<br>2019 |
|-----------------------------------------|-----------------------|---------------------|---------------------|---------------------|
|                                         | £                     | £                   | £                   | £                   |
| Provision of care and associated income | 3,836,057             | 57,448              | 3,893,506           | 3,820,342           |

All income for provision of care and associated activities was unrestricted in 2019

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

### 5 Investment income

|                                                  | 2020 | 2019  |
|--------------------------------------------------|------|-------|
|                                                  | £    | £     |
| Interest receivable (unrestricted 2020 and 2019) | 945  | 1,187 |

### 6 Analysis of expenditure

|                                  | Total<br>2020    | Total<br>2019    |
|----------------------------------|------------------|------------------|
|                                  | £                | £                |
| Supported living                 |                  |                  |
| Staff costs                      | 3,531,756        | 3,530,158        |
| Motor and travel                 | 10,515           | 26,793           |
| Rent                             | 73,615           | 69,556           |
| Costs recoverable from residents | -                | 70,437           |
| Office expenses                  | 23,777           | 30,671           |
| Other direct costs               | 401,186          | 351,794          |
| Governance costs (see note 7)    | 8,057            | 14,567           |
| Depreciation                     | 31,237           | 33,197           |
|                                  | <b>4,080,143</b> | <b>4,127,173</b> |

Expenditure on charitable activities was £4,080,143 (2019: £4,127,173) of which £3,694,415 was unrestricted (2019: £3,618,011) and £365,352 was restricted (2019: £509,162).

### 7 Analysis of governance costs

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are all allocated against the one charitable activity. Some support functions including finance and HR are managed and funded directly by The Langdon Foundation. Audit fee is allocated equally across all four group companies.

|              | 2020         | 2019          |
|--------------|--------------|---------------|
|              | £            | £             |
| Audit        | 6,000        | 6,000         |
| Bank charges | 2,057        | 2,791         |
| Accountancy  | -            | 5,776         |
|              | <b>8,057</b> | <b>14,567</b> |

### 8 Net expenditure for the year

This is stated after charging:

|                                    | 2020   | 2019   |
|------------------------------------|--------|--------|
|                                    | £      | £      |
| Depreciation                       | 31,237 | 33,197 |
| Auditor's remuneration             | 6,000  | 6,000  |
| Operating lease rentals - property | 73,615 | 69,556 |

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

#### 9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

|                       | 2020<br>£        | 2019<br>£        |
|-----------------------|------------------|------------------|
| Wages and salaries    | 3,200,790        | 3,202,350        |
| Social security costs | 262,784          | 264,413          |
| Pension               | 68,182           | 63,395           |
|                       | <b>3,531,756</b> | <b>3,530,158</b> |

The number of employees having benefits in excess of £60,000 were

|                   | 2020<br>Number | 2019<br>Number |
|-------------------|----------------|----------------|
| £70,000 - £80,000 | 1              | -              |

This employee had retirement benefit costs accruing under a defined contribution pension scheme of £5,740 in the period.

The key management personnel of the Charity comprise the senior management team as detailed on page 1 of the trustees' report. The total payments made by the charity in respect of the senior management team who are employed directly by the Charity were £217,977 (2019: £217,827).

The remuneration of some key management personnel is through Langdon Foundation.

Ex gratia termination payments of £30,300 were paid during the year (2019: nil)

None of the Trustees (or any persons connected with them) received any remuneration during the year (2019: nil) and none of them were reimbursed for expenses during the year (2019: nil).

#### 10 Staff Numbers

The average monthly number of employees during the year was as follows:

|                                     | 2020<br>Number | 2019<br>Number |
|-------------------------------------|----------------|----------------|
| Care support staff                  | 136            | 137            |
| Management and administrative staff | 21             | 27             |
| Total                               | <b>157</b>     | <b>164</b>     |

#### 11 Pension and other post-retirement benefit commitments

Langdon Community operates two defined-contribution schemes.

The Charity contributes towards the Langdon Group Schemes run by Nest and Aegon which are defined contribution schemes. The assets of the schemes are held separately from those of the Charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the funds. Contributions payable during the year were £68,182 (2019: £63,395).

The expense has been allocated to unrestricted expenditure on the same basis as wages and salaries.

# **LANGDON COMMUNITY**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **12 Related party transactions**

The charity is connected to The Langdon Foundation (registered charity number: 1142742, registered company number: 07621714), Langdon College (registered charity number: 1088936, registered company number: 4104466) and Langdon Housing (registered charity number: 114743, registered company number: 07623246), all of which are incorporated charitable companies registered in England and Wales that do not have share capital and are limited by guarantee.

At the year end, the charitable company had a debtor of £773,605 (2019: a debtor of £908,199) due from The Langdon Foundation. During the year, Langdon Community was charged £5,700 (2019: £5,820) as rent by The Langdon Foundation. Donations of £115,382 (2019: £148,868) were received by the Langdon Foundation and paid over to Langdon Community. These donations are included in Note 17. The remaining debtor related to the costs settled by Langdon Community on behalf of The Langdon Foundation and the bank transfers to meet the cash shortfalls in The Langdon Foundation.

At the year end, the charitable company had a creditor of £4,584 (2019: a creditor of £23,062) due to Langdon College in respect of shared personnel costs.

The ultimate controlling party of Langdon Community is The Langdon Foundation (registered charity number: 1142742, registered company number: 7621714) in whose accounts the results have been consolidated. The Langdon Foundation is considered as the ultimate holding company as it is the sole member of Langdon Community Limited. The Langdon Foundation owns properties, raises funds and gives donations to Langdon College, Langdon Community and Langdon Housing. Consolidated accounts for the Langdon Foundation can be obtained from the same registered office as the charity.

#### **13 Corporation tax**

As a charity, Langdon Community is exempt from UK tax on income and gains to the extent that these are applied to its charitable objects. No UK tax charges have arisen in the Charity, during the year or the previous year.

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

#### 14 Tangible fixed assets

|                                         | Leasehold<br>Improvements<br>£ | Computer<br>equipment<br>£ | Fixtures,<br>fittings &<br>equipment<br>£ | Motor<br>vehicles<br>£ | Total<br>£     |
|-----------------------------------------|--------------------------------|----------------------------|-------------------------------------------|------------------------|----------------|
| <b>Cost:</b>                            |                                |                            |                                           |                        |                |
| As at 1 January 2020                    | 54,002                         | 66,030                     | 32,131                                    | 88,965                 | 241,128        |
| Additions                               | -                              | -                          | -                                         | 20,378                 | 20,378         |
| Disposals                               | -                              | (26,767)                   | -                                         | (32,785)               | (59,552)       |
| <b>As at 31 December 2020</b>           | <b>54,002</b>                  | <b>39,263</b>              | <b>32,131</b>                             | <b>76,558</b>          | <b>201,954</b> |
| <b>Depreciation:</b>                    |                                |                            |                                           |                        |                |
| As at 1 January 2020                    | 25,366                         | 63,854                     | 20,875                                    | 63,549                 | 173,644        |
| Depreciation eliminated on<br>Disposals | -                              | (26,766)                   | -                                         | (32,785)               | (59,551)       |
| Charge for year                         | 9,819                          | 2,175                      | 8,781                                     | 10,462                 | 31,237         |
| <b>As at 31 December 2020</b>           | <b>35,185</b>                  | <b>39,263</b>              | <b>29,656</b>                             | <b>41,226</b>          | <b>145,330</b> |
| <b>Net book value</b>                   |                                |                            |                                           |                        |                |
| <b>As 31 December 2020</b>              | <b>18,817</b>                  | <b>-</b>                   | <b>2,475</b>                              | <b>35,332</b>          | <b>56,624</b>  |
| As 31 December 2019                     | 28,636                         | 2,176                      | 11,256                                    | 25,416                 | 67,484         |

All assets are used for charitable purposes.

#### 15 Debtors

|                                    | 2020<br>£        | 2019<br>£        |
|------------------------------------|------------------|------------------|
| Trade debtors                      | 322,857          | 269,393          |
| Amounts owed by group undertakings | 773,605          | 908,199          |
| Other debtors                      | 25,981           | 23,741           |
| Prepayments and accrued income     | 273,710          | 239,883          |
|                                    | <b>1,396,153</b> | <b>1,441,216</b> |

#### 16 Creditors: amounts falling due within one year

|                                    | 2020<br>£      | 2019<br>£      |
|------------------------------------|----------------|----------------|
| Trade creditors                    | 32,857         | 33,972         |
| Amounts owed to group undertakings | 4,584          | 23,062         |
| Taxation and social security costs | 140,985        | 66,070         |
| Other creditors                    | 39,571         | 44,475         |
| Accruals                           | 132,889        | 122,076        |
|                                    | <b>350,886</b> | <b>289,655</b> |

# LANGDON COMMUNITY

## (A COMPANY LIMITED BY GUARANTEE)

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

#### 17 Analysis of charitable funds

##### Analysis of movements in restricted funds

|                                | Balance as<br>at 1<br>January<br>2020 | Income         | Expenditure      | Transfers      | Funds as at<br>31<br>December<br>2020 |
|--------------------------------|---------------------------------------|----------------|------------------|----------------|---------------------------------------|
|                                | £                                     | £              | £                | £              | £                                     |
| Brady Club                     | -                                     | 43,143         | (20,143)         | -              | 23,000                                |
| Employment & Social Enterprise | -                                     | 41,000         | (307,372)        | 266,372        | -                                     |
| Ambassadors Manchester         | 1,834                                 | -              | -                | -              | 1,834                                 |
| Supported Living Manchester    | -                                     | 6,863          | (395)            | 4,195          | 10,663                                |
| Mini Bus                       | 17,507                                | 9,010          | -                | (20,377)       | 6,140                                 |
| Activities                     | 14,640                                | -              | (14,640)         | -              | -                                     |
| Occupational Therapist         | 5,000                                 | -              | -                | -              | 5,000                                 |
| City Bridge Trust              | -                                     | 9,650          | (16,745)         | 7,095          | -                                     |
| ICT Equipment                  | -                                     | 1,716          | (1,944)          | 228            | -                                     |
| Staff Training                 | -                                     | 4,000          | -                | -              | 4,000                                 |
| Infection Control              | -                                     | 57,448         | (24,489)         | -              | 32,959                                |
|                                | <b>38,981</b>                         | <b>172,830</b> | <b>(385,728)</b> | <b>257,513</b> | <b>83,596</b>                         |

##### Analysis of movements in restricted funds – prior year

|                             | Balance as<br>at 1<br>January<br>2019 | Income         | Expenditure      | Transfers      | Funds as at<br>31<br>December<br>2019 |
|-----------------------------|---------------------------------------|----------------|------------------|----------------|---------------------------------------|
|                             | £                                     | £              | £                | £              | £                                     |
| Brady Club                  | -                                     | 36,601         | (53,479)         | 16,878         | -                                     |
| Employment                  | -                                     | 12,500         | (136,402)        | 123,902        | -                                     |
| New Chapters                | -                                     | 71,604         | (313,345)        | 241,741        | -                                     |
| Ambassadors Manchester      | 1,584                                 | 250            | -                | -              | 1,834                                 |
| Supported Living Manchester | -                                     | 5,935          | (5,935)          | -              | -                                     |
| Mini Bus                    | 14,920                                | 2,587          | -                | -              | 17,507                                |
| Activities                  | -                                     | 14,640         | -                | -              | 14,640                                |
| Occupational Therapist      | -                                     | 5,000          | -                | -              | 5,000                                 |
|                             | <b>16,504</b>                         | <b>149,117</b> | <b>(509,161)</b> | <b>382,521</b> | <b>38,981</b>                         |

- Brady Club offers social activities to younger people with learning difficulties in Edgware.
- Employment & Social Enterprise aids and trains people with learning difficulties to find employment. This includes New Chapters which offers a safe working environment to gain work experience.
- Ambassadors Manchester was created to service the fundraising activities of the parental group and is earmarked for specific purposes.
- Supported Living Manchester is our main operation in Manchester and helps bridge the gap left by shortfalls in Government funding.
- Mini Bus funds were raised to purchase and support a new Mini Bus – the minibus was purchased in 2020
- Activities are additional members activities, often arranged in the evenings and weekends
- Occupational Therapist is to fund the employment of an occupational therapist to support our members
- City Bridge Trust funded the cost of PPE and some deep cleaning related to the Covid19 pandemic
- ICT – 2 donations were received to purchase laptops for some of the people we support
- Staff Training – a donation was received to support staff training of care staff
- Infection Control – funds were received from Local Authorities to support additional costs incurred in relation to the Covid19 pandemic

Transfers are made from unrestricted funds to restricted funds to meet a deficit on those funds.

**LANGDON COMMUNITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

**18 Analysis of net assets between funds**

|                                                       | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>£       |
|-------------------------------------------------------|----------------------------|--------------------------|------------------|
| Fund balances at 31 December 2020 are represented by: |                            |                          |                  |
| Tangible fixed assets                                 | 56,624                     | -                        | <b>56,624</b>    |
| Current assets                                        | 1,589,656                  | 83,596                   | <b>1,673,252</b> |
| Creditors of less than one year                       | (350,886)                  | -                        | <b>(350,886)</b> |
|                                                       | <b>1,295,394</b>           | <b>83,596</b>            | <b>1,378,990</b> |

Fund balances at 31 December 2019 are represented by:

|                                 |                  |               |                  |
|---------------------------------|------------------|---------------|------------------|
| Tangible fixed assets           | 67,484           | -             | 67,484           |
| Current assets                  | 1,560,191        | 38,981        | 1,599,172        |
| Creditors of less than one year | (289,655)        | -             | (289,655)        |
|                                 | <b>1,338,020</b> | <b>38,981</b> | <b>1,377,001</b> |

**19 Commitments under operating leases**

|                                                                         | Land and Buildings |                |
|-------------------------------------------------------------------------|--------------------|----------------|
| The future minimum payments under non-cancellable operating leases are: | 2020<br>£          | 2019<br>£      |
| Expiry date:                                                            |                    |                |
| No later than one year                                                  | <b>52,650</b>      | 52,650         |
| Later than one year and not later than five years                       | <b>52,650</b>      | 105,300        |
| Later than five years                                                   | -                  | -              |
|                                                                         | <b>105,300</b>     | <b>157,950</b> |

The above commitments are a combination of the properties leased from The Langdon Foundation and third party landlords.

**20 Reconciliation of net movement in funds to net cash flow from operating activities**

|                                                      | 2020<br>£      | 2019<br>£     |
|------------------------------------------------------|----------------|---------------|
| Net movement in funds                                | <b>1,989</b>   | (149,764)     |
| Add back depreciation charge                         | <b>31,237</b>  | 33,197        |
| Deduct interest income shown in investing activities | <b>(945)</b>   | (1,187)       |
| Decrease in debtors                                  | <b>45,063</b>  | 568,394       |
| Increase/(Decrease) in creditors                     | <b>61,231</b>  | (404,967)     |
| <b>Net cash provided by operating activities</b>     | <b>138,575</b> | <b>45,674</b> |

