

**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 Mr M Blane 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, Centennial Park, Centennial Avenue, Elstree, Borehamwood WD6 3FG
<b>Registered Office</b>	Unit 506, Centennial Park, Centennial Avenue, Elstree, Borehamwood WD6 3FG
<b>Auditor</b>	Crowe U.K. LLP 55 Ludgate Hill London EC4M 7JW
<b>Bankers</b>	Lloyds TSB 7 <sup>th</sup> Floor 40 Spring Gardens Manchester M2 1EN

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

	<b>Page</b>
Trustees' Annual Report	1-5
Independent auditor's report	6-8
Statement of financial activities	9
Balance sheet	10
Statement of cashflows	11
Notes to the accounts	12-20

# **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: 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

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