

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

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

LANGDON COMMUNITY
(A COMPANY LIMITED BY GUARANTEE)
CONTENTS

	Page
Trustees' Annual Report	1-4
Independent auditor's report	5-7
Statement of financial activities	8
Balance sheet	9
Statement of cashflows	10
Notes to the accounts	11-19

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

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**

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

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:

 2D08D84F361D422...

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

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

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 31st 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 funds	Restricted 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 funds	Restricted 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 2023	Total 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
	5,028,123	4,555,941

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
	21,648	7,573

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 £	2022 £
Wages and salaries	3,796,761	3,388,580
Social security costs	327,016	307,661
Pension	84,326	75,149
	4,208,103	3,771,390

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

	2023 Number	2022 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 Number	2022 Number
Care support staff	143	150
Management and administrative staff	18	14
Total	161	164

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^[PC6] (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 Improvements £	Computer equipment £	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost:					
As at 1 January 2023	60,001	45,575	32,131	76,558	214,265
Additions		7,330			7,330
As at 31 December 2023	60,001	52,905	32,131	76,558	221,595
Depreciation:					
As at 1 January 2023	60,001	40,369	32,131	66,223	198,724
Charge for year		2,873		6,090	8,963
As at 31 December 2023	60,001	43,243	32,131	72,313	207,688
Net book value					
As 31 December 2023	-	9,663	-	4,245	13,908
As 31 December 2022	-	5,206	-	10,335	15,541

All assets are used for charitable purposes.

15 Debtors

	2023 £	2022 £
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
	1,982,966	1,736,803

16 Creditors: amounts falling due within one year

	2023 £	2022 £
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
	952,595	569,591

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 at 1 January 2023 £	Income £	Expenditure £	Transfers £	Funds as at 31 December 2023 £
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 at 1 January 2022 £	Income £	Expenditure £	Transfers £	Funds as at 31 December 2022 £
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 at 1 January 2023 £	Income £	Expenditure £	Transfers £	Funds as at 31 December 2023 £
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 at 1 January 2022 £	Income £	Expenditure £	Transfers £	Funds as at 31 December 2022 £
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 funds £	Restricted funds £	Total £
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)
	998,371	112,699	1,111,070

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)
	1,299,204	42,213	1,341,417

19 Commitments under operating leases

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

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

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

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.