

Charity number: 1147358
Company number: 07982400
(England and Wales)

Working Together (Ludlow) Limited
Report of the Trustees and Unaudited Financial Statements
For the year ended 30 June 2021

Working Together (Ludlow) Limited
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For the year ended 30 June 2021

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Working Together (Ludlow) Limited

Report of the Trustees

For the year ended 30 June 2021

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 30 June 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Working Together is a charity supporting people with learning disabilities and difficulties. We offer supportive opportunities for adults and young people aged 11 + and promote the positive role people with learning disabilities can play in the local community.

Our aims are to foster a welcoming, loving and supporting environment to:

- promote happiness, good health and wellbeing;
- encourage a strong sense of belonging;
- develop a stimulating and creative work and social environment;
- encourage all to develop their own skills and talents;
- do what we can as well as we can;
- create an environment where all are valued, appreciated and included;
- encourage the inclusion of people with learning disabilities in all aspects of community life

Statement on public benefit

Working Together (Ludlow) Limited's charitable purpose is enshrined in its objectives and delivers public benefit through the work it performs in delivering these objectives.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

The Trustees are very grateful to the commitment and dedication given by the volunteers through this year. Without their time, energy and enthusiasm, generosity and support Working Together would not have been able to function. Our volunteers support the staff team and our members at our daytime activities, Youth Club, Diversity, Sewing Bee and Writers' Club. As a result of the ongoing Pandemic we have not been able to welcome as many volunteers as usual, but the support and commitment to the charity by our supporters remains extremely important to us.

Key Personnel Changes

We appointed a new Chief Executive, Nigel Bishop, in September 2020. All of our staff team have worked tirelessly throughout the Pandemic in 2020 and 2021, supporting all our members either remotely or through Covid safe face to face delivery at Rockspring. Other than a short closure in January and February we have remained open to ensure we offered support to our members and their families through some very challenging times.

The Trustees would like to express their gratitude to all the staff, who have gone above and beyond, to support our members and the Working Together family.

Working Together (Ludlow) Limited
Report of the Trustees Continued
For the year ended 30 June 2021

ACHIEVEMENTS AND PERFORMANCE

Significant activities

Working Together has continued to promote a positive image of the role that people with learning disabilities and difficulties can play in the wider community. Our Members are well-known, liked and respected throughout the local area. Our move to the Rockspring Centre has enabled us to begin to grow our membership, with the Community Fund grant currently underpinning a sustainable future for Working Together. During 2020/2021, following the re-opening after lockdown #1, we extended our opening hours to deliver day activities 5 days a week. Given the challenges of social distancing this enabled us to offer more of our members the opportunity of safe face to face service delivery. Whilst daily numbers were initially low to ensure safe working as the vaccination programme rolled out and restrictions eased, we have been able to increase to six members a day. Youth Club has continued, with the support of Children in Need, to deliver a comprehensive weekly programme of positive opportunities and activities. Diversity members have also enjoyed social activities, both remote and face to face.

The Rockspring Centre offers:

- A place for people to have lunch, coffee, and cakes
- A skills training centre for our members
- A supported working environment
- Arts and crafts workspace
- A social club and safe haven
- A friendly meeting point for supporters, Members and volunteers

The outside space at Rockspring offers gardening activities, outside seating areas, pizza oven and barbeque facilities. All our activities provide opportunities for our Members to learn independence, life and social skills, and with support to maintain and progress work based programmes.

All of the food produced at Working Together is prepared with the help and input of our Members with learning disabilities and difficulties. Our staff team and volunteers support Members to prepare, cook and serve each other and customers to the café. They are also involved in the compliance management of food hygiene such as the opening and closing procedures, fridge and freezer temperature monitoring etc.

Social and Activity Projects including Youth Club, Diversity, Sewing Bee, Writers and Sports Club:

Youth Club (11-18) - Weekly Youth Club sessions, now held at Rockspring, have included the following activities:

- Food tasting from other cultures
- Craft sessions
- Physical activity sessions
- Use of computers
- Communication games

Diversity (18+)

Diversity is for members aged over 18 and includes fortnightly Diversity evenings with social activities based on the interests of Members. Events have included:

- Croquet at the Linney
- Yoga
- Quiz nights

Sewing Bee encourages Members to develop and improve their sewing skills both by hand and using a machine. Writers' Club encourages Members to share their creative writing.

2020/2021 has not been a normal year for anyone. However, at Working Together we have done everything we can to bring some normality and routine to our members throughout some anxious and challenging times.

Working Together (Ludlow) Limited
Report of the Trustees Continued
For the year ended 30 June 2021

FINANCIAL REVIEW

Total receipts for the year were £113,188 of which £79,027 were to unrestricted funds and £34,161 were restricted to specified projects. Income from the charitable activities of food sales was £891, significantly down from previous years, due to the closure of the Café to the public due to Covid 19. Member income contributed £65,679, an increase of 23% on last year as a result of increased day members and the support of the local authorities in continuing to pay for places during lockdowns and restrictions. Donations provided a further £11,809 from White Stuff and many other valued donors. Grants received included National Lottery Community Fund £24,000; BBC Children in Need £9,917; Ludlow Town Council £300; the Millichope Foundation £2,000 and Shropshire Council, core and infection control £4,750. Total payments for the year were £86,967 of which £67,949 was spent on wages. The excess of payments over receipts was £26,221, which allows £90,677 to be carried forward into next year.

Reserves

It is our policy to try to maintain a balance of unrestricted funds which equates to at least 6 months' unrestricted payments. This is equivalent to just over £43,483. It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance on unrestricted funds at the year end of £85,998, means that the charity has achieved this target for 2020/21. As we enter the final year of our Reaching Communities grant the Trustees will continue to keep close management of the finances during challenging economic times.

Going concern

Given the challenges of 2020/21 the financial position of the Charity remains sound. Income levels are increasing in line with our Business Plan, by increasing our daytime offer and the number of members attending daytime activities. This has happened despite being unable to increase sales through our café and outreach food delivery service as a result of Covid 19. We have been able to maintain sufficient income levels to meet expenditure, underpinned by our year 1 grant from the National Lottery Community Fund.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Working Together (Ludlow) Limited is a company limited by guarantee, registered in England and Wales and is governed by its Memorandum and Articles of Association.

The company's registered address is the same as its principal address.

It is registered as a charity with the Charity Commission.

Recruitment and appointment of trustees

Each new trustee receives an induction from the Chairman and the Chief Executive (Co-ordinator). DBS checks are carried out on trustees if they are actively involved in service activity within the organisation.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Working Together (Ludlow) Limited
Charity registration number	1147358
Company registration number	07982400
Principal address	Rockspring Centre Sandford Road Ludlow SY8 1SX

Working Together (Ludlow) Limited
Report of the Trustees Continued
For the year ended 30 June 2021

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mrs Nicola North - Chair
Mrs Emily Moseley
Mr Simon Lambourne
Mr Julian Crombleholme
Mrs Louise Anton
Mrs Alison Holman
Mrs Sarah Jones
Mr Michael Beazley MBE

Mrs Roma Jackson - resigned 24 November 2020
Ms Susanna Grunsell – resigned 24 November 2020
Mr Nicholas Cooke – resigned 3 March 2021

Senior management

Nigel Bishop

Independent examiners

JJ Accounts Limited
Redroofs
Berrington Road
Tenbury Wells
WR15 8EN

Bankers

Lloyds Bank plc
Broad Street
Ludlow
SY8 1NQ

Approved by the Board of Trustees and signed on its behalf by

Mrs. Nicola North - Chair. 

23 November 2021

Working Together (Ludlow) Limited
Independent Examiners Report to the Trustees
For the year ended 30 June 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 June 2021.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiners statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



JJ Accounts Limited
Redroofs
Berrington Road
Tenbury Wells
WR15 8EN

23 November 2021

Working Together (Ludlow) Limited
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 30 June 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Income and endowments from:					
Donations and legacies	2	12,019	33,917	45,936	47,386
Charitable activities	3				
Daytime activities		66,570	-	66,570	57,049
Social and Active Projects - Youth Club and Diversity		438	244	682	2,157
Total		79,027	34,161	113,188	106,592
Expenditure on:					
Charitable activities	4/5				
Daytime activities		(52,828)	-	(52,828)	(43,264)
Social and Active Projects - Youth Club and Diversity		-	(10,139)	(10,139)	(10,786)
Community Fund		-	(24,000)	(24,000)	(27,500)
Total		(52,828)	(34,139)	(86,967)	(81,550)
Net income		26,199	22	26,221	25,042
Reconciliation of funds					
Total funds brought forward		59,799	4,657	64,456	39,414
Total funds carried forward		85,998	4,679	90,677	64,456

Working Together (Ludlow) Limited
Statement of Financial Position
As at 30 June 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	9	1,062	2,171
		1,062	2,171
Current assets			
Debtors	10	3,516	1,808
Cash at bank and in hand		97,587	75,448
		101,103	77,256
Creditors: amounts falling due within one year	11	(11,488)	(14,971)
Net current assets		89,615	62,285
Total assets less current liabilities		90,677	64,456
Net assets		90,677	64,456
The funds of the charity			
Restricted income funds	12	4,679	4,657
Unrestricted income funds	12	85,998	59,799
Total funds		90,677	64,456

For the year ended 30 June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



.....
Mrs Nicola North - Chair
Trustee

23 November 2021

Working Together (Ludlow) Limited
Notes to the Financial Statements
For the year ended 30 June 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Working Together (Ludlow) Limited 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 note(s).

Going concern

The accounts have been drafted on the basis that the charity is a going concern.

Funds

Funds held by the charity are either

Unrestricted income funds are those funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds are those funds donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income including donations, legacies and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when

- the donor specifies that the grant or donation must only be used for future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Incoming resources from tax reclaims are included in the statement of financial activities when received.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

The value of voluntary help received is not included in the accounts.

Donated services and facilities

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the Charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the Charity of the service or facility received.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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

Working Together (Ludlow) Limited
Notes to the Financial Statements Continued
For the year ended 30 June 2021

Charitable activities

The activities of the Charity are those of developing work skills and providing social and sporting opportunities for its Members.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example allocating staff costs by the time spent and other costs by their usage.

Taxation

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

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and machinery	25% per annum on cost
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2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Donations received	11,809	-	11,809	9,225
Grants received	210	33,917	34,127	38,161
	12,019	33,917	45,936	47,386

Analysis of grants received

	2021	2020
	£	£
BBC Children in Need	9,917	9,800
Community Fund	24,000	27,500
HMRC furlough	210	111
Ludlow Town Council	300	750
Other	4,439	5,225
Shropshire Council	4,750	2,000
The Millichope Foundation	2,000	2,000
The Wrekin Housing Group	320	-
	45,936	47,386

Working Together (Ludlow) Limited
Notes to the Financial Statements Continued
For the year ended 30 June 2021

3. Income from charitable activities

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
<i>Daytime activities</i>				
Food sales	891	-	891	6,693
Members' contributions	65,679	-	65,679	50,356
	66,570	-	66,570	57,049
<i>Social and Active Projects - Youth Club and Diversity</i>				
Members' contributions	438	244	682	2,157
	67,008	244	67,252	59,206

4. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Daytime activities	45,631	-	45,631	42,626
Social and Active Projects - Youth Club and Diversity	-	9,765	9,765	9,695
Community Fund	-	22,450	22,450	19,160
Support costs	7,197	1,924	9,121	10,069
	52,828	34,139	86,967	81,550

5. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2021	2020
	£	£	£	£
Support costs				
Daytime activities	45,631	7,197	52,828	43,264
Social and Active Projects - Youth Club and Diversity	9,765	374	10,139	10,786
Community Fund	22,450	1,550	24,000	27,500
	77,846	9,121	86,967	81,550

Working Together (Ludlow) Limited
Notes to the Financial Statements Continued
For the year ended 30 June 2021

6. Analysis of support costs

	Daytime activities	Social and Active Projects - Youth Club and Diversity	2021	2020
	£	£	£	£
Administration	839	141	980	1,127
Premises	3,938	-	3,938	4,841
Publicity	-	-	-	348
Insurance	465	233	698	648
Subscriptions	35	-	35	244
Repairs and maintenance	1,358	-	1,358	523
Governance costs	562	-	2,112	2,338
	7,197	374	9,121	10,069

7. Staff costs

Total staff costs for the year ended 30 June 2021 were:

	2021	2020
	£	£
Salaries and wages	67,047	56,992
Pension costs	902	695
	67,949	57,688

	2021	2020
Community Fund	1	1
Daytime Activities	5	5
Diversity	1	2
Youth Club	3	3
	10	11

Working Together (Ludlow) Limited
Notes to the Financial Statements Continued
For the year ended 30 June 2021

8. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2020 £
Income and endowments from:			
Donations and legacies	10,086	37,300	47,386
Charitable activities	58,113	1,093	59,206
Total	68,199	38,393	106,592
Expenditure on:			
Charitable activities	(44,868)	(36,682)	(81,550)
Total	(44,868)	(36,682)	(81,550)
Net income	23,331	1,711	25,042
Reconciliation of funds			
Total funds brought forward	36,468	2,946	39,414
Total funds carried forward	59,799	4,657	64,456

9. Tangible fixed assets

Cost or valuation	Plant and machinery £
At 01 July 2020	4,440
At 30 June 2021	4,440
Depreciation	
At 01 July 2020	2,268
Charge for year	1,110
At 30 June 2021	3,378
Net book values	
At 30 June 2021	1,062
At 30 June 2020	2,171

10. Debtors

	2021 £	2020 £
Amounts due within one year:		
Other debtors	3,516	1,808
	3,516	1,808

Working Together (Ludlow) Limited
Notes to the Financial Statements Continued
For the year ended 30 June 2021

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	592	545
Other creditors	3,396	1,949
Accruals and deferred income	7,500	12,477
	<u>11,488</u>	<u>14,971</u>

12. Movement in funds

Unrestricted Funds

	Balance at 01/07/2020	Incoming resources	Outgoing resources	Balance at 30/06/2021
	£	£	£	£
<i>General</i>				
Diversity	14,972	648	(3,114)	12,506
Daytime Activities	44,827	78,379	(49,714)	73,492
	<u>59,799</u>	<u>79,027</u>	<u>(52,828)</u>	<u>85,998</u>

Unrestricted Funds - Previous year

	Balance at 01/07/2019	Incoming resources	Outgoing resources	Balance at 30/06/2020
	£	£	£	£
<i>General</i>				
Diversity	14,651	1,925	(1,604)	14,972
Daytime Activities	21,817	66,274	(43,264)	44,827
	<u>36,468</u>	<u>68,199</u>	<u>(44,868)</u>	<u>59,799</u>

Purpose of unrestricted Funds

Diversity

This project provides members with activities and events that help them to build confidence and improve their communication skills both within the group and the wider public.

Daytime Activities

This fund includes the income and expenditure relating to food production, sewing bee, pickling, sports and writers' clubs.

Working Together (Ludlow) Limited
Notes to the Financial Statements Continued
For the year ended 30 June 2021

Restricted Funds

	Balance at 01/07/2020	Incoming resources	Outgoing resources	Balance at 30/06/2021
	£	£	£	£
Community Fund	-	24,000	(24,000)	-
Youth Club	4,657	10,161	(10,139)	4,679
	4,657	34,161	(34,139)	4,679

Restricted Funds - Previous year

	Balance at 01/07/2019	Incoming resources	Outgoing resources	Balance at 30/06/2020
	£	£	£	£
Community Fund	-	27,500	(27,500)	-
Youth Club	2,946	10,893	(9,182)	4,657
	2,946	38,393	(36,682)	4,657

Purpose of restricted funds

Youth Club

This project is funded by Children in Need to provide Youth Club facilities for 11 to 18 years olds.

Community Fund

The Community Fund awarded a grant from 2019 to 2021 to enable Working Together to develop and expand its activities by launching a new and improved daytime service offer, increasing accessibility and providing opportunities for wider social inclusion for its members. The funding covers the cost of core staffing, sessional workers for activities, activity costs, volunteer expenses, venue hire and organisational overheads.

13. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
General			
Diversity	-	12,506	12,506
Daytime Activities	757	72,735	73,492
Restricted funds			
Youth Club	305	4,374	4,679
	1,062	89,615	90,677

Working Together (Ludlow) Limited
Notes to the Financial Statements Continued
For the year ended 30 June 2021

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
Diversity	97	14,875	14,972
Daytime Activities	1,617	43,210	44,827
Restricted funds			
Youth Club	457	4,200	4,657
	2,171	62,285	64,456