

Ripon Community Link Company Limited

Annual Report and Financial Statements

Year ended 31 March 2021

Company No. 3062948

Registered Charity No. 1049030



Ripon Community Link Company Limited

Year ended 31 March 2021

Table of Contents

Chief Executive's Report	3
The Charity's Vision, Mission and Values	3
Philosophy	4
Achievements and performance	4
Future Activities	8
Annual Report of the Trustees	10
Objectives and Activities	10
Public Benefit	10
Structure, governance and management	11
Financial review	14
Income	14
Expenditure	15
Funds	16
Policies	16
Reserves Policy	16
Banking and Investment Policy	17
Pension Liability	17
Pay Policy	17
Fundraising Policy	17
Principal Risks and Uncertainties	18
Forthcoming year	20
Volunteering	21
Trustees, Officers and Professional Advisors	22
Independent Examiner's Report	25
Statement of Financial Activities	26
Balance Sheet	27
Statement of Cash Flows	28
Notes to the Accounts	29

Chief Executive's Report

Covid-19 is an unprecedented global health emergency and began to significantly impact on daily life of our entire population in the United Kingdom in March 2020. It has brought unparalleled and unforeseen impacts to lives, livelihoods, economies and society as a whole.

However, despite the uncertainties and challenges that we have faced and will continue to face in the post covid recovery phase, the Charity is wholly committed to delivering our Charitable Objectives, it has never been more important to support our beneficiaries, emotionally, psychologically, physically, to keep them safe and to keep offering our services.

We must do this against the backdrop of the serious wider implications the virus has on our local and national businesses and economy. These impacts are very real for the Charity, implications have been felt in changed service delivery models, financial impacts are envisaged to be long lasting on our generated income through our social enterprise and the wider impact on fundraised income through reduced donations, cancelled fundraising events and subsequent re-focus on grant making providers. We have and will continue to work hard to mitigate the risks associated with Covid-19 which are detailed throughout this Annual report.

The Charity's Vision, Mission and Values

The Charity has a strategic plan 2019-2024, following consultation with stakeholders, to take the organisation into the future. The Strategy focuses on 4 key themes as seen in Diagram 1. The Board have structured subcommittees to enable support, monitor and scrutinise the delivery of the Strategy.

The Charity's 4 key Strategic objectives are as follows:



Vision

Our Vision is to be a leading learning disability service provider, assisting our Members to develop and learn new skills whilst supporting them to reach their full potential.

Ripon Community Link Company Limited

Year ended 31 March 2021

Mission

To support adults and young people with learning disabilities to develop skills and grow in confidence. We do this by supporting personal, social and life skills, skills for employment, enabling friendships and relationships and promoting healthy living.

Philosophy

Ripon Community Link's philosophy is that of enablement; accepting our Members without judgement and nurturing them to learn new skills and grow in confidence. The Staff and Trustees place high importance on close and effective liaison with others and welcome partnership working.

Achievements and performance

At the time of writing this report in April 2021, it is time to reflect over the past year which has been extremely busy and challenging as the impact of Covid-19 became apparent. Despite these challenges we are proud of our achievements and performance in a world of uncertainty.

Member services

Covid-19 is having a significant impact on our service delivery model, we were unable to offer site based services from March 2020-November 2020. We responded quickly and innovatively to the first lockdown. As an organisation we have been agile and in March 2020, as it became necessary for vulnerable Members to stay at home, we began to offer remote support to beneficiaries, through our Home Support Programme. This support is multifaceted, all with the aim of providing high quality services, tailored to an individual's needs, in their home. Staff are providing varied, challenging activities to entertain, occupy, stimulate and educate, exercise to maintain physical health and wellbeing and social opportunities all remotely. In addition to this, staff are continuing to safeguard; regular staff contact enables us to identify and be alert to areas of concern which may intensify in the lockdown situation, we have ensured that staff have heightened awareness of possible concerns. All eligible Members have had interim planning and review meetings.

Sessions delivered have been varied and run over a Monday - Friday. Zoom sessions have included a wide range of sessions to provide diversity in skill development including but not limited to "Sing and Sign", virtual treasure hunts, quizzes, talent competitions, baking, virtual coffee mornings, Dance and Exercise and Art Group. Over the course of the year we have provided over 526 zoom sessions or on site sessions, staff prepared and planned 298 sessions sent as paper packs for Members to use at home when not in zoom.

Where possible we have maintained projects for example, the Conservation Group have had a Stag Beetle Hotel, where this was constructed on site and Members in groups constructed at home, with electronic sharing, discussion and education. We have also continued skills development for example with a 6 week Money Management course.

Forty eight Members have actively participated in the Home Support Program. In addition we have had a successful partnership with Evolve, part of Craven College; schools and colleges have been able to access the site more than Members and we have supported, on site, 2 Evolve work experience students and 8 Horticulture students. Despite the lockdown, we have had 3 new Members start with us during the year and some Members increased their sessions. Four Springhill school students left the service.

We undertook significant risk assessments and planning for a safe return to site based services in November 2020 when government restriction enabled a cautious and slow reopening of services. We opened in "bubbles" with strict rules to avoid cross contamination including zoning of site, portaloo for every bubble, no staff cross over. Unfortunately our facilities have significantly restricted our ability to return to site when allowed. We have therefore worked to develop innovative facilities plans detailed below to support our full return to service provision. Despite the physical limitations we safely delivered 48 sessions on site November-December and January – 31st March a further 264 sessions successfully.

Ripon Community Link Company Limited

Year ended 31 March 2021

Staff and front line volunteers have participated in testing and the vaccination program. To support the local covid response, RCL were willing to participate in the Mutual Aid scheme through North Yorkshire County Council.

We are very grateful for the various generous grants and donations that have facilitated our Home Support Programme.

As site based services returned, in parallel to continued Home Support we continue to operate very differently, with Bubbles and sessions and of course keeping Members segregated from visiting public. Furthermore, we are aware of the public health impact of the pandemic on Members, and detrimental impacts on physical, emotional and psychological health. Staff have all been directed to plan sessions with a specific focus included each day on Health and Wellbeing. We were fortunate to receive a grant from Boost for sports equipment and Members have enjoyed participating in table tennis and yoga. During the year we erected our Bike stand and Members have enthusiastically participated in cycling developing a broad range of skills, following instructions, balance, co-ordination, strength and stamina.

Members, whilst on site, have also enjoyed participating in their familiar and therapeutic gardening and horticulture or supporting the production of jams and chutneys from homegrown produce in our kitchen. Garden Members have enjoyed sowing, growing and watering plants for sale to the Community. Quality of plants has significantly improved and provides an important source of income generation. Christmas was a busy and fun time when we sold over 600 Christmas Trees, 110 Wreaths and countless baubles, many of which had been hand made by Members although much of this was by distance selling. Although the Tea Room has been closed we have successfully made produce to sell as take away continues to provide a popular catering experience. Our already established Apple Juice range from our beautiful Orchard remains popular.

Facilities Improvements

There is a paucity of quality warm, dry facilities at the Walled Garden further exacerbated by the need to socially distance and operate under a bubble system to ensure Member safety. Thanks to generous grants including but not limited to Two Ridings, 52 Lives, Leeds Building Society and the Round Table we were able to fully refurbish a donated portacabin, adding disabled ramp access, accessible paths and safety lighting alongside full internal refurbishment. This facility has been pivotal in welcoming more Members back to site and would not have been possible without this generous support.

The portacabin only solves part of the challenge, and the Tea Room has been repurposed as a classroom, although is still used to offer catering opportunities for Members in the onsite take away through the shop.

The Charity has reprioritised its need to build additional facilities at the Walled Garden. An innovative design has been agreed, a modular building to be positioned on the car park, clad in wood to fit into the Woodland environment, fully accessible, purpose built and designed providing 4 additional classrooms, toilets and reception and garden area. Planning permission has been sought and agreed. A significant fundraising campaign has been underway during the pandemic with support secured as pledges/donations from a number of major grant providers including National Lottery, Bernard Sunley Foundation, David Lister Foundation and major donors. At the time of writing there is a gap to fund of approximately 15k and it is expected the building timescale will commence in June 2021.

A further significant facility issue is a lack of accessible and available toilets at the Walled Garden. Historically the charity has managed using portaloos however, the pandemic again forced the need to reprioritise the need to install proper toilets. Design and planning permission have been granted with funding provided by a Trust, the Cess Tank was sunk in November 2020 and foundations laid March/April 2021 with the building

Ripon Community Link Company Limited

Year ended 31 March 2021

being erected in May 2021. We are extremely grateful for the generous support of this project which has truly transformed the services we can offer and to those we can offer services to in the future.

The Car park has been completely re-laid, removing dead tree stumps and a historic enormous compost heap that was causing public health concerns. The Car park labour was carried out largely by volunteers and materials were generously supported by Robinsons. This at least triples the size of the car park providing ample space for the new build.

The Woodland has been transformed enhancing the entire environment, with volunteers from RAF Menwith Hill, Morrisons and Rudding Park to name a few, undertaking months of work during lockdown in clearing dead and decaying trees and matter and laying paths. They have created an accessible, peaceful, inspiring Woodland environment for Members and the general public to access, including a story telling / outside classroom for member use and Bug Hotel, to support our environmental learning themes. Further plans to develop the Woodland include picnic areas, bluebell walkways and a Fairy Garden.

Duke of Edinburgh volunteers worked on an amazing restoration and improvement project in the Woodland, along with other volunteers they cleared a hidden Bird hide, cleaned, sanded and painted the structure creating a fantastic environment for Birdwatching and adding to our environmental learning for Members.

As part of generally improving the Walled Garden and St Wilfrid's Bungalow sites staff and volunteers have undertaken an intensive program of maintenance, painting, cleaning, and remedial works to existing buildings

Information Technology, Website and Social Media

It is widely recognised that people with learning disabilities are digitally marginalised. Launching a partially virtual home support programme has been no mean feat. The Charity quickly designed and established a regular programme of support incorporating digital methods such as Zoom which required significant time and training. Furthermore investment in IT was essential and we are very grateful to the Clothworkers Foundation, CAF and the Rank Foundation who have all provided grants to improve IT Infrastructure. In addition the Charity has undertaken a tendering process for a Customer Relation Management system (CRM) which will enable electronic Member records, fundraising and retail records. This system will ensure that staff have access to the most up to date Member information irrespective of which premises or if they are home working, enabling the highest possible care delivery, secure records compliant with GDPR, all made possible by the Rank Foundation. This grant also funded interactive whiteboards which will enable those on site to connect with friends between premises, bubbles on the same site or at home to "meet up" preventing social isolation and promoting strong relationships and development of social skills in a disproportionately socially isolated group.

We have launched a new website to enable beneficiaries and potential beneficiaries, volunteers and customers to access information about Ripon Community Link and its services. The Website is user friendly, and is able to take direct donations, and deliver a responsive thankyou to donors. We have run successful fundraising campaigns from the Website and offered an invaluable plant retail and Christmas Tree retail service for click and collect and home delivery raising essential funds for the entire Charity.

We have improved our Social Media presence, raising the profile of the Charity in the local community and offering an additional communication tool to stakeholders. We have explored new retail using digital platforms to innovatively generate income.

Strengthening Corporate Volunteering and New Volunteers

The Charity has attracted new skilled volunteers, particularly in the garden during the past 12 months and are very grateful to Rudding Park, Morrison's and RAF Menwith Hill for partnering with us in corporate volunteering. Their help and support has been invaluable

Ripon Community Link Company Limited

Year ended 31 March 2021

Partnership Working

The CEO and Board recognise the importance of partnership working. The CEO has invested time with commissioning partners and sits on the local strategic leaders group for the voluntary sector. Partnerships with Chopsticks and Evolve have been maintained during the pandemic.

Education and Training

Home working has enabled Staff to undertake comprehensive training programs including safeguarding refreshers, furthermore the Chair of the Health and Safety Trustee Subcommittee, CEO and Head of Member Services have completed the IOSH Managing Safely course.

Strengthening the Board of Trustees

We have further strengthened the Board of Trustees, recruiting two new trustees in line with our skills matrix. We have also introduced a trustee review process, and we have moved trustee meetings to electronic meetings, including the AGM 2020. The diverse skill base of our Trustees will help us withstand future uncertainty.

Improved Communication

We have successfully moved parent and carer communications to electronic format and the CEO has communicated very regularly, mainly on a weekly basis with parents over the past year. We have also introduced staff and volunteer monthly bulletins to ensure that all stakeholders are effectively included in the latest information in a fast changing environment.

Garden retail

Traditionally Ripon Community Link has welcomed the public into its garden centre with plant sales generating funds for the Charity. The horticulture industry was significantly adversely impacted in the early stages of the pandemic with enforced closures preventing care of plants and supply chain interruptions. Ripon Community Link faced the same challenges and to mitigate losses we successfully launched a website garden sales presence, click and collect and home delivery which were in place through key seasons of bedding plants and Christmas Tree sales. Furthermore, we trialled a different shop by turning a polytunnel into a Winter Wonderland. This hugely improved sales of shop stock and items Members had made, despite Christmas tree sales being down we outperformed expected income. We will review our entire retail approach in the forthcoming year to build on the successes experienced from this alternative retail model.

Strong Financial Management

Debt recovery has improved, and tight control of expenditure continues with cost efficiencies realised in many areas, but we have been keen to ensure that this has never compromised the delivery of high-quality services. Contract negotiations have also given rise to reduced expenditure.

Annual salary uplifts were awarded in January 2021 following significant consideration of the affordability and at the same time retaining a skilled and valued workforce. It is important that we invest in our staff and ensure that we retain our loyal and skilled workforce.

A key part of assuring financial resilience for Ripon Community Link has been reducing the reliance on statutory funding over the past years. This has been achieved by increasing income generated through our social enterprises, for example at the Walled Garden as well as increasing voluntary income in the form of both community fundraising and grant income.

Covid-19 has affected both social enterprise and fundraised income. Tea Room income has ceased. Garden income has been successful due to innovative and new ways of working. The Charity regularly hosts a Spring Fair, for plant sales however, lockdown prevented this and Apple Day, two important events on our Fundraising calendar, in addition to cancelled events such as Sights and Sounds and our Annual Golf Day.

Ripon Community Link Company Limited

Year ended 31 March 2021

We are incredibly grateful for all the support, time, skills and financial assistance shown to the Charity by supporters, major donors and grant making foundations over the last year which have both supported core costs and specific campaigns.

Quality Assurance Framework

We have baselined our practice against best practice frameworks and have developed a comprehensive development plan overseen the Strategy/Assurance/People subgroup. This will drive continuous service improvement.

Future Activities

The Trustees and Senior Leadership Team are being cautious and prudent given the uncertainty and economic impact of Covid-19. Our single biggest priority is enabling Members to return safely to site at full capacity, the planned facility developments will enable this to happen. Our strong governance and financial management will always mean that we develop at a pace that is affordable.

We cannot predict if the pandemic will affect Member numbers during the next year, but we will undertake a full capacity exercise when the building is erected and based on Government Guidance at that point in time, if we have capacity we will aim to support more Members.

Whilst effects are felt both in delivering services and financial impacts, we remain ambitious for the future of Ripon Community Link. The strategic plan forms the blueprint for our development and financial planning and this is reinforced as the impact of the pandemic is felt. We have already proven that we are agile and quick to react. We have made immediate decisions to ease the financial position; reducing expenditure, vacancy freeze, Bounceback Loan, alongside innovative service delivery.

We will continue decision making on the grounds of affordability to ensure financial sustainability in both short and longer term. This may mean re-prioritising activities. However, whilst we do this we will also continue to plan for our future success, for re-building in the post pandemic recovery phase.

- We commit ourselves to closely monitoring financial information, making well thought through decisions based on information available at the time, and being pragmatic to change decisions in line with the changing local and national picture brought about by Covid-19.
- We commit ourselves to a future where our service is dynamic, innovative and responsive to the needs of our Members.
- We will continue to be agile, and adapt so that we can best support our Members, their families and the local community during the pandemic.
- We want a future where our Members receive high-quality services, this will be delivered remotely and onsite until it is safe to fully return to site based services.
- We will deliver premises that are fit for purpose.
- We will roll out fully our IT strategy.
- We will continue our strong community presence and engagement, in the short term by contributing to Mutual Aid where necessary, our garden delivery service for those who must stay at home and committing to existing activities and development of new partnerships.
- We will deliver our Quality Assurance Framework to underpin all our work.
- We aim to reach as many Members as possible who can benefit from our services, supporting both them and their families to help them learn and develop new skills, grow in confidence and to meet their full potential.
- We have developed strong local relationships and we will continue to build on this. Remaining a trustworthy organisation for all our stakeholders will be the cornerstone on which we build.

Ripon Community Link Company Limited

Year ended 31 March 2021

To be sustainable during the pandemic, to develop and grow we will:

- Remain business focused whilst compassionate to our Members, always putting the Members at the heart of everything we do but ensuring our business focus will enable us to keep doing what we do best, long into the future. This will mean closely examining our entire service model, staffing model and financial model to ensure we are sustainable and making difficult decisions where necessary in the best interest of the Charity.
- Consider the needs of customers of our social enterprises anticipating and thinking of longer-term considerations and possible shifts in their buying patterns that may affect our income, and how we can overcome this.
- Assess future needs for learning disabilities on a population basis, working closely with our commissioning partners to ensure that our existing and future services are designed to deliver and meet need.
- Value, listen and engage our Members, Parents, Staff and Volunteers in all we do.
- Strive to grow our income to reach more people through our services.
- Strive to develop our communications and our influence with strategic partners.
- Deliver excellence in all we do.
- Develop IT technology to support our service delivery, both now and to build resilience should there be any further lockdown.
- Have a strong reputation and be trustworthy using our resources carefully ensuring maximum impact and showing integrity to our donors.
- Invest in new ways to raise money at the same time as achieving greater efficiency in all that we do.
- Further develop and broaden the skillset of our Board of Trustees so that we can continue to be well led and well governed.
- Work collaboratively with existing partners, commissioners and other similar charities to ensure we complement other services and can embrace broader opportunities.

Given the challenges ahead, we need to be prudent, responsive and willing to respond quickly in the short term with a need to invest in the future, where possible, developing new income streams. We must also explore what isn't working well. Undoubtedly, we face difficulties with constrained and uncertain times and changes to income, we must also control our costs as well as the need for us to work in a more competitive commissioning environment. We face difficulties in ensuring that we develop the premises so that we can continue to deliver services. Despite these difficulties we are committed and looking forward to the future with positivity, to ensure we are sustainable and can continue to deliver high quality services to our beneficiaries.

Victoria Ashley, CEO

Ripon Community Link Company Limited

Year ended 31 March 2021

Annual Report of the Trustees

Directors' Report

The Board of Trustees, who are also the Directors, of Ripon Community Link Company Limited presents its report and financial statements for the year ended 31st March 2021. These comply with the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to Charities preparing their accounts accordance with special provisions of the Small Companies Regime.

The Board of Trustees present their Directors' report for the year ended 31 March 2021, which should be read in conjunction with the Chief Executives Report.

Objectives and Activities

Charitable Objectives

The Charity updated its Memorandum of Articles in August with key changes including extending our Reach to include young people (defined as age 14 years and above) and the introduction of electronic meeting methods and a term of office for Trustees.

The Charity's stated objectives within the Memorandum of Articles are as follows:

- The relief of adults and young people with a learning difficulty resident in the Ripon area.
- The provision in the interests of social welfare of facilities for the social education, recreation and leisure time occupation of adults and young people with a learning difficulty, with the object of developing and improving their conditions of life.
- To promote any other charitable purpose for the benefit of adults and young people with a learning difficulty.

Principal Activities

The Charity fulfils its purpose through its principal activities of providing Day Care to support individuals with learning disabilities. The Charity at the end of the financial year had 48 members on register, 2 work experience students and 8 horticulture students. Between April 2020 and March 2021, we had 3 new referrals. Over the course of the year we have provided almost 43,000 hours of services to Members either remotely or on site. Trustees regularly monitor our capacity and demand and any waiting lists in each functional area. This information is essential to ensure we are delivering value for money and are meeting charitable aims. The achievements and future plans for the Charity are included in the Chief Executive Report in detail.

Public Benefit

The Charities Act 2011 placed a requirement on the Charity Commission to produce a guide to charities on the newly created public benefit requirement. Trustees are required by the act to have regard to the guidance in their decision-making. The Trustees have considered the purpose, aims and objectives of the Charity and its current and planned activity against the Charity Commission's general guidance on public benefit. The Trustees are satisfied that the Charity's purpose, aims, objectives and activities are fully consistent with the charitable purposes as defined in the Charities Act 2011, where the charitable objective is to provide welfare, education and leisure opportunities for adults with learning difficulties.

Ripon Community Link Company Limited

Year ended 31 March 2021

Structure, governance and management

Ripon Community Link is a Charitable Company Limited by guarantee.

Good Governance is key to the future success of the Charity and is essential in times of adversity and challenge. The Charity has enhanced its leadership and governing body during the year and is confident it has a strong and highly skilled Chief Executive and Trustee team who work extremely well together. There is a wide range of capabilities which we will continue to add to in line with our skills matrix.

Nationally, there has been significant and justified public concern regarding safeguarding in some charities, which naturally can damage trust in the wider charitable sector. To ensure our own best practice we regularly review Safeguarding Policies and Mandatory Safeguard Training for Staff, Volunteers, including Trustees is in place, and raised awareness on both sites regarding Safeguard Practice and reporting. The Social Care Manager is the Safeguarding lead. All safeguarding incidents are reported to the Board and an escalation process is in place for external reporting, including to commissioners and the Charity Commission. In practice, we are confident that we have appropriate policies, procedures, training, shared understanding of the importance across the organisation and concerns are handled sensitively and properly.

Day to Day management

The Trustees delegate day to day management responsibility to the Chief Executive, who in turn delegates some leadership functions to the Senior Leadership Team which is comprised of the Chief Executive, Social Care Manager, Head of Member Services, Fundraiser, with service coordinators forming a general management level. There is an established Integrated Team working across sites bringing together the Charity as one whole, with staff taking collective responsibility. All Members can expect the same high level of service, irrespective of the geographical point of service delivery. The Social Care Manager has worked hard with the team to ensure consistency of approach to assessment, goal setting, risk assessments and review, to ensure our services are outcome-focussed and high quality for all Members, this same quality approach applies to site based and home support.

People

The Trustees wish to record their thanks to all the Staff and Volunteers of the Charity, who are essential to the provision of high-quality services for our Members. Volunteers are critical to our success at the Charity. Please refer to Page 21 where we give special thanks to our volunteers.

Staff have shown great resilience, flexibility and loyalty throughout the pandemic. Our people are our greatest asset, working together to deliver a service that is needed and appreciated by our Members and their families, and this has never been more needed than during the past 12 months. We employ on average 20 people across the Charity. We have undertaken an engagement survey with Staff and Volunteers and some of the key findings follow:

We welcome applications for employment from all prospective employees regardless of disabilities and are committed to developing practices that at the minimum meet legislative requirements.

As the Covid-19 Pandemic became apparent, we quickly moved to put a vacancy freeze in place, this has helped with staff cost expenditure. As the service model has changed, staff roles have also temporarily changed to support this service model, with as many as possible working from home, and strict social distancing on site for those who are office based. Staff whose roles are not publicly funded and non-essential to current functions were being furloughed utilising the Government Job retention scheme. During the year, there has been a restructure resulting in one redundancy, Tea room Co-ordinator based on business need.

Ripon Community Link Company Limited

Year ended 31 March 2021

Throughout the Pandemic, there has been at least weekly clear, concise, communications from the CEO to the Volunteer and Staff Team. This has ensured truthful, accurate communication easing concerns, aiding wellbeing.

There is an annually reviewed Scheme of Delegation in place defining Board responsibilities and those of the CEO. In year CEO appraisal and objective setting was introduced with regular reviews of objectives by the Chair. The CEO and Chair meet regularly; during the pandemic on a weekly basis. The CEO also introduced objectives for staff clearly linked to organisational priorities.

Trustees

Trustees are now elected for a three year term and it is expected that they should normally serve up to two-three year terms with the possibility of a further term, when skills can't easily be replaced. As part of this year's annual trustee reviews, discussion commenced regarding planning retirement dates for Trustees to enable effective succession planning.

The Charity has written and adopted a new Policy on Trustee recruitment. There is no specified number of Trustees but our aim is to maintain a diverse range of skills and experience to provide the broadest level of support to the CEO and Senior Leadership Team. When vacancies arise or are anticipated we consider the skills mix and diversity of continuing Trustees and determine skills required. A skills audit has been completed and feeds into an open and competitive recruitment process. The Charity was approached by a prospective Trustee in March, and on interview it became apparent that the individual had excellent skills to add to the skills diversity of the Board, however, required development in broader Trustee responsibilities. Therefore, we have co-opted Vicky Reader onto the Income Generation trustee subcommittee (commencing May 2021) and have devised a Trustee development programme and identified a suitable mentor. We have actively advertised for a parent/carer for the Board of Trustees. As this was unsuccessful, this position will remain open and appointed to when there is interest.

It is the Charity's policy and practice to provide Trustees with appropriate induction and training, including Safeguard training, to undertake their role of Charity Trustee and Company Director.

Every Trustee who joins the Board is made aware of their legal responsibilities. Improved recruitment processes are stringent, including interview, references, DBS checks and directors' checks. All new Trustees must complete interested parties' information.

Normally an annual Trustee away day is held, however, due to the pandemic this has been postponed until September 2021.

The Charity has a Finance subcommittee, Health and Safety Subcommittee and Strategy/Assurance/People subcommittee (Previously Quality assurance and Strategic Achievement). The subcommittees have annually reviewed Terms of reference.

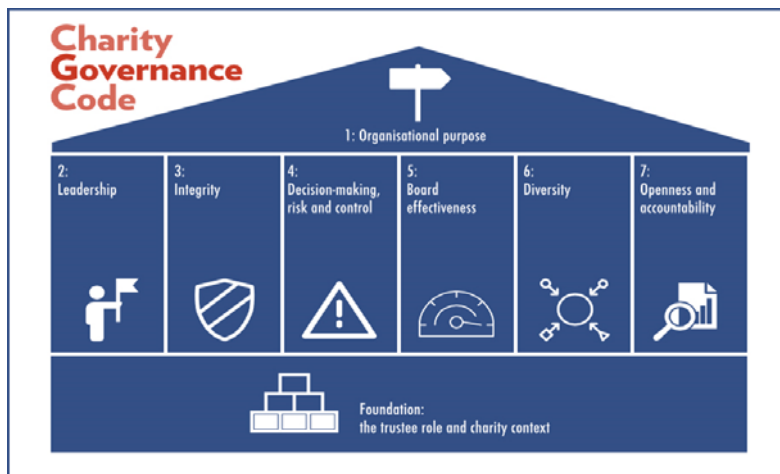
All trustee and trustee sub-committee meetings have continued electronically as permitted by the Charity Commission. Given the principal financial risk posed by the pandemic, the Trustees acted appropriately and increased the frequency of Finance subcommittee meetings to bi-monthly and increased management accounting to monthly.

In addition a further temporary subcommittee has been convened, Buildings subcommittee, meeting weekly to oversee the facilities work at the Walled Garden. This subcommittee has buildings expertise co-opted. There is a separate risk register that is reviewed regularly.

Ripon Community Link Company Limited

Year ended 31 March 2021

We continue to monitor ourselves against the Charity Governance Code:



The baseline exercise against the Governance Code are positive but enabled development of an action plan. Monitored by the Strategy, People, Assurance subcommittee (SAP).

The Charity produces a financial dashboard monthly to provide detailed focus on current financial position. This practice will be broadened with the introduction of dashboards for Health and Safety and SAP subcommittees during the next financial year.

All Trustees are expected to attend the Board meetings and to participate in at least one Trustee subcommittee.

Trustees' Responsibilities

Company law requires the Trustees of the Charitable Company to prepare financial statements that give a true and fair view of the state of affairs of the Charitable Company at the end of the financial year and of its surplus or deficit for the financial year. In preparing those financial statements, the Trustees are required to:

- a) Select suitable accounting policies and then apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any discrepancies disclosed and explained in the financial statements;
- d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy the financial position of the Charitable Company and which enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with S418 of the companies act 2006, as the Charity's directors, the Trustees certify that;

- so far as we are aware, there is no relevant information of which the company's independent examiners are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Charitable Company's independent examiners are aware of that information.

Ripon Community Link Company Limited

Year ended 31 March 2021

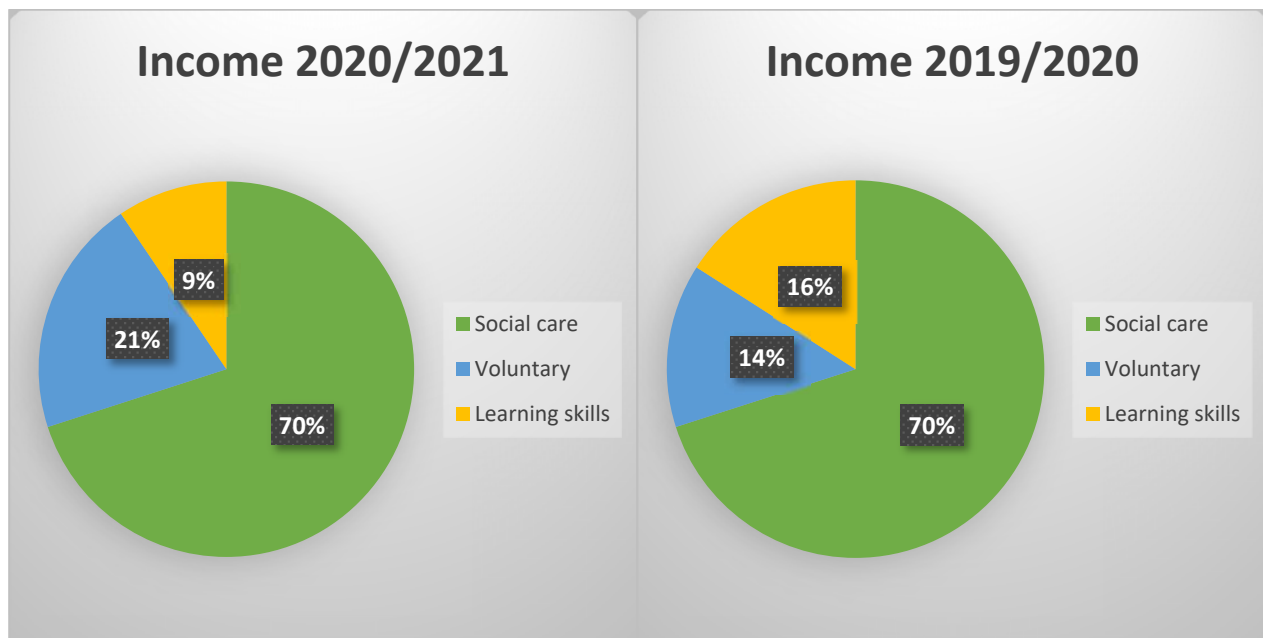
Financial review

Ripon Community Link had total incoming resources of £605,689 and Expenditure of £513,498 in the financial year. The Charity has performed well against budget despite the pandemic and has managed to increase its free reserves in the year. The Charity was prudent and has taken out a Government backed Bounceback loan in June 2020. This was to mitigate against anticipated financial losses in the early part of the pandemic and potential cash flow uncertainties. The Charity is aware of its obligations regarding loan repayments which are factored into 2021/2022 budget process.

Income

The Charity's principal funding sources are social care funding (main commissioning partner North Yorkshire County Council, also Leeds and York), voluntary income (fundraising activities including grants and donations) and income generated from learning skills activities, which includes the sale of produce at the Walled Garden and income generated through take-aways.

The emphasis on how we generated our income in 2020 changed due to the impact of COVID-19 on our learning skills activities not being able to be delivered:-



The Tea Room has been closed during the pandemic as with much hospitality, and there has been minimal income from takeaways and sales of produce sold via the shop. It is currently necessary to use the Tea Room building as a classroom until the new build is in situ to enable Members to return to site.

The Trustees took the strategic decision in January 2021 to close the Tea Room in its current format. Pre-pandemic the Trustees were reviewing the service model as despite offering a unique member service, the working environment was less than ideal and the Tea Room was producing a monthly deficit when considering income from member fees and customer income against high staff costs and cost of sales. Given the pressures of the pandemic further exacerbating the situation it is not financially viable to continue the Tea Room. Catering provision for Members will continue on a pared back basis. Coffee morning has not taken place at all during 2020/21 therefore zero income. Tea room income has decreased on previous year's performance showing a deficit of £46,725 against budget, actual income for the year is £6,453.

Ripon Community Link Company Limited

Year ended 31 March 2021

Horticulture and garden industries nationally have been hard hit by the pandemic, as much of the costs of sales hit months before the selling season for bedding plants. Ripon Community Link faced the same challenges with lockdown until 25th June 2020. However, we were innovative and quickly set up website and telephone sales, click and collect and home delivery of plants and produce. Furthermore, Christmas represents significant income at the Walled Garden, again website and telephone sales were extremely popular along with transformation of a polytunnel into a winter wonderland. Whilst Christmas Tree income was lower than previously, the shop generated approximately £8,000 more than previous years. The success of the retail has led the Charity to focus on developing improved retail in the new financial year with the establishment of the Income Generation subcommittee to oversee. Overall garden income has increased on previous years performance from £48,260 to £50,304.

Ripon Community Link operates on extremely tight margins and so small losses of fees can have a disproportionately negative impact. In a sector that is experiencing funding pressures, our main financial challenge is to ensure that we sustain income to enable us to deliver high quality services and develop and maintain buildings, facilities and equipment. We are reducing financial risk and ensuring we do not have over reliance on statutory funding. Covid-19 has brought increased risk to member income. Early in the pandemic the County Council and Government were slow to decide if funding for Day Care would continue. Eventually it was agreed that payment would be made in advance rather than arrears based on planned activity, easing cash flow. In addition, as payments did not include absences (not normally paid for) and a higher than budgeted inflationary increase, member income from social care has exceeded budget. Member numbers also posed significant uncertainty during the pandemic, due to sickness and possible death of Members and also risk of attrition. In fact member numbers have increased which is testament to the high quality services delivered throughout. However, member income was lost from Springhill school who gave notice on contracts. Despite this overall member income was £419,594 against the previous year of £406,320.

Our ongoing principal day to day challenges are to ensure that costs are controlled and that our demand meets our capacity to deliver services as efficiently as possible. The Charity has had regular dialogue with commissioners throughout the pandemic and was one of the first Day Care Providers to reopen Day services. We have supported the commissioners by pioneering new ways of working to enable site based services to re-open and have shared this with commissioners as a Gold standard. The Charity strategy continues to align with local commissioning priorities.

The Charity has been ineligible for much of the raft of government support packages for business to support income. The Charity does not pay business rates therefore has been excluded from rate relief and grants and is also ineligible for the Local Restrictions Support Grants. The Charity, in receipt of government funding through social care contracts was eligible for very limited use of the Job retention scheme. The garden support assistants were furloughed until re-opening of the garden centre and the Tea Room Co-ordinator until October. The Tea Room co-ordinator post was made redundant in March 2021. The Charity has received income from its business interruption insurance, of circa £6,000 as a contribution to lost income from fundraising events and member contracts.

Fundraising events were cancelled due to the pandemic leading to lost income. However, the Charity was successful in emergency funding from grants and major donors and from generous supporters. Local lotto income has also increased.

Expenditure

We continue to control expenditure effectively. Commercial contracts have been reviewed and re-negotiated where possible. Utilities contracts changed giving rise to significant savings. Payroll expenditure reduced in year with vacancies and delayed recruitment. Overall costs of running services have increased in some areas and decreased in others. For example, in the first two quarters increased hygiene and Personal Protective

Ripon Community Link Company Limited

Year ended 31 March 2021

Equipment costs rose prior to free access to government schemes. In addition, costs such as hiring additional portaloos to ensure each bubble has a dedicated toilet have been significant.

Unbudgeted facility improvements have also been required such as installing handwashing stations and transforming a polytunnel into a dedicated space for Evolve, refurbishing a donated portacabin, installing paths safety lighting and the start of the installation of the Cess tank for the Toilet block project. Furthermore, the IT investment has been significant. However, given the amazingly generous support from grant giving foundations much of the capital costs have been met through grants.

Funds

The Charity holds funds of £366,434. Of this, £9,702 is restricted and the Trustees have designated £152,768 as tangible fixed assets and £30,000 towards the new build. The unrestricted free reserves for the Charity are £173,964, which are just over 4 months costs. Since the re-organisation, the Charity has focussed on tight financial controls to increase its surplus, thus increasing free reserves to be back in line with our reserves policy.

Policies

Ripon Community Link has a comprehensive library of policies. During the Pandemic the CEO and Board have worked to review and update all organisational policies in line with legislation and best practice. Installing new processes for review, storage and cascading of policies to ensure that all staff and volunteers understand and comply with policies. In addition standard operating procedures have been introduced in key business areas steering commonality of approach to regular business tasks.

Key Policies:

Reserves Policy

The Trustees have reviewed the reserves policy in year, examining the reliability of future income streams, the commitment to future expenditure and risks faced by the Charity and has determined that it needs funds that equate to 4 months running costs. Reserves will be used for the following reasons:

- To fund shortfalls in income (whether statutory, voluntary or income generated) when it does not reach its expected levels. Fund raised income is subject to fluctuation as economic conditions change, particularly in light of Covid-19, Brexit and statutory funding could be affected by government policy.
- To fund unexpected expenditure, for example when unplanned events occur, such as increased expenditure for equipment and resources to support remote working through Covid-19. This could also pay for unexpected building development and maintenance costs and to provide a degree of flexibility for innovation.
- To fund additional staff costs if long term cover is required for staff sickness, and if the impact of working differently due to Covid -19.
- To fund working capital. Our largest expenditure is the salaries and therefore the timing of cash outflow is relatively fixed whereas both fundraised and generated income fluctuate in terms of cash inflow over the year, in addition member numbers can change, causing further fluctuations. It is unknown if Covid-19 will impact on member numbers.

Particularly following the historic financial challenges faced by the Charity, the Trustees are even more mindful of the need to ensure the Charity's long-term sustainability and maintaining reserves will improve our prospects of overcoming a short-term fall in income. The reserves would not normally be used for major developments, which instead would normally be funded through additional capital appeals. Level of reserves will be monitored regularly by the Finance Subcommittee and will be reviewed annually by the main Board when the budgets are approved. This will ensure that appropriate steps are in place to build reserves up to the required levels.

Ripon Community Link Company Limited

Year ended 31 March 2021

Banking and Investment Policy

The Charity reviewed its banking facilities in the year. Trustees continue a cautious approach and have decided to maintain a low risk investment strategy, ensuring that the majority of monies are readily available in the current account and in addition have opened a notice account to gain higher interest rates on reserves. It is necessary to ensure that funds are always readily available for use to ensure that levels of care and support are not adversely affected in the event of any short-term income reduction. This is also the reason that the Trustees choose not to risk funds in higher risk, but potentially higher return, investments. The Charity took the Government backed Bounceback loan to ensure that the uncertainties anticipated during the pandemic did not negatively impact cashflow.

The Covid-19 impact on income remains high risk and is identified on the Charity risk register. The Finance subcommittee increased frequency of cash flow forecasting to monthly and monthly management account production during the last 12 months.

Pension Liability

The Charitable Company contributes to a Defined Benefits Scheme at rates set by the Scheme Actuary and advised to the Charitable Company by the Scheme Administrator. The Scheme is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the Charitable Company. In accordance with FRS102 therefore, the Scheme is accounted for as a defined contribution scheme.

The Charitable Company has agreed to a deficit funding arrangement resulting in additional charges that are intended to equalise the pension scheme deficit, in relation to past services, by 2025. A liability for this obligation has been recognised in long term liabilities. The amount recognised is the net present value of the remaining deficit contributions payable under the deficit funding arrangement. The present value is calculated using a discount rate equivalent to the interest rate obtainable to the Charitable Company.

The Finance subcommittee monitor the pension deficit and consider early exit options and costs at regular intervals.

Pay Policy

Attracting and retaining the best people is a key priority, which means offering a remuneration and reward package that is competitive, fair and sustainable. Ripon Community Link has a combination of contracts. Pay awards are reviewed annually and pay awards have been made in year of 3%.

The Board of Trustees recognises that first class senior managers are vital for the Charity to maximise quality, efficiency and income to allow us to deliver our purpose. Salary levels for senior managers are based on externally benchmarked rates and therefore have a spot salary.

Fundraising Policy

Ripon Community Link is committed to maintaining high standards of fundraising and retail activity. The Charity is registered with the Fundraising Regulator and also holds a small lotteries license. The Charity is committed to the fundraising promise and fundraising best practice. Fundraising practice has been reviewed in line with revised Fundraising regulations issued in July 2019. One fundraising complaint has been made during the financial year to the Charity. The Charity suggested directing the complaint to the Fundraising regulator however, the complainant declined and the complaint was resolved. We promote an open culture of reporting of any concerns.

Ripon Community Link does not employ professional fundraisers or commercial participators, and therefore does not need to regulate their activities. We are part of the Local Lotto and has its own governance arrangements in relation to relevant fundraising and gambling regulations.

Ripon Community Link Company Limited

Year ended 31 March 2021

COVID-19 has affected and will continue to affect fundraised income. Events have been cancelled; site-based donations significantly reduced due to site closure. We therefore undertook a prompt change of focus to the fundraising plan. An emergency appeal was launched and increased grant applications made. Virtual fundraising was also set up via the Website. Clear, open and honest dialogue with major donors regarding planned commitments has taken place. Donors including major donors have pledged support for the Charity in particular to support the capital campaigns.

Principal Risks and Uncertainties

The Covid-19 pandemic has resulted in high levels of risk and uncertainty. The Trustees have sought to mitigate these risks as much as possible and mitigation is explained below.

The main risks are:

Risk Area	Mitigation
Member, Staff and Volunteer Safety Risk	Immediate focus on keeping everyone safe. Sites closed to Members, customers and volunteers and Home Support for Members began. Home support programme designed to keep Members at home and keep them safe. All premises risk assessed for safe numbers, limited staff on site, working 7 days to reduce numbers and working from home as much as possible. Comprehensive risk assessments undertaken, PPE employed, all national guidance implemented. Cautious reopening of sites in line with guidance and local commissioners authority using bubbles, zoning of areas, isolation spaces. Backed by Temporary Covid policies throughout. Clear, concise and effective communication programme instigated. Launch of build program to enable changed use of facilities and additional facility development. Staff and front line volunteer vaccination and testing programme introduced. Staff support signposting for mental health.
Member Risk - in the form of reduced numbers of consequence of Covid-19.	Impact of Covid-19 has led to minimal reduction in numbers from Spring Hill school. Offset by increases in referrals in other areas. Agile launch of Home support programme which has evaluated highly has meant that no regular member places have been lost due to dissatisfaction with service provided.
Member Risk -in the form of mental or physical health deterioration safeguarding, carer crisis.	Home support programme designed to provide holistic programme to support physical, emotional and psychological health. Members grouped to a regular staff member, weekly calls to identify any changes, deterioration, regression, safeguarding or carer crisis. Internal central monitoring of all contacts to identify concerns. Risk rating for all Members and crisis packages established where necessary by social worker.
Staff risk - Overload	Provision has varied, however, when the garden centre reopened and latterly site based services, staff teams are stretched running home support, site based and retail operations. Staff have been used in different ways to enable balance.

Ripon Community Link Company Limited

Year ended 31 March 2021

<p>Financial Risk - due to unplanned and unavoidable substantial expenditure or inadequate income from a drop in statutory income generation from social enterprise, fundraised income, reputational damage, poor budgetary control or fraud.</p>	<p>Charity has worked hard to mitigate financial risk by adopting a three-strand financial strategy of avoiding over reliance on any one funding stream and instead maximising statutory income, generated income and fundraised income.</p> <p>Evident and expected Covid-19 impact on garden retail and tearoom. Loss mitigated by using Government Job retention scheme and setting up garden home delivery service. Emergency grant funding applications and launch of emergency funding campaign. Close and regular communication with commissioning partners and business interruption insurance. Secured use of government Bounceback loan to ease fluctuations in cash flow if required.</p>
<p>Financial Risk- Impact of Covid-19.</p>	<p>Increased emphasis on grant and major donor fundraising and specific capital campaign.</p>
<p>Information Technology Risk - due to the system not being fit for purpose and outdated, a breach of data protection and a failure to back up procedures.</p>	<p>A review of broader IT infrastructure is underway at the time of writing this report. During the year we have undertaken a tender process for a customer relations service (CRM) and successfully appointed E-Tapestry which will provide cloud based member, fundraising and retail records, secure and GDPR compliant. The Charity are very grateful to the Rank Foundation for a significant grant that has enabled improved IT hardware for Staff, Volunteer and Member use and the CRM system which will significantly improve care delivery.</p>
<p>Information Technology Risk - Impact of Covid-19 on a digitally marginalised population</p>	<p>The Charity has set up remote support for service users, using IT. This has also included training on IT safety, how to use technology to access services such as Zoom.</p>
<p>Facilities Risk - lease on the Bungalow expiration 2026; long term under-investment in the Walled Garden in particular, with sewerage/septic tank failure/inadequate facilities to enable social distancing and accommodate services on site</p>	<p>A portacabin was donated, and refurbished, made possible by grants for refurbishment and outside lighting and accessible pathways and ramps enabling more sessions to be delivered from the Walled Garden site. Reallocation of use of the Tea room as a classroom. Launch of Major build program for a Toilet block, cess tank and new classroom building at the Walled Garden. The Cess tank installed in November and toilet block and classroom will be delivered in 2021/2022.</p> <p>Use of portaloos and installation of additional handwashing facilities.</p>
<p>Facilities Risk - Impact of Covid-19 and ability to social distance</p>	
<p>Volunteer Shortages</p>	<p>Many of the Charity's volunteers were over 70 and shielding or vulnerable. Ripon Community Link recognised the important role we play in their lives as well as their enormous contribution to the Charity. Therefore invited to participate in Home Support zoom sessions to aid both themselves and Members.</p> <p>Recruitment of different volunteer roles has taken place, where volunteers can support in the garden. Development of corporate volunteering schemes, for example use of Furloughed workers to volunteer in gardens.</p>

Ripon Community Link Company Limited

Year ended 31 March 2021

Risk management

The Trustees of the Charity have governance responsibility for the Charity and its work. They are advised by the Chief Executive and other members of the senior leadership team who manage the operations of the services of any impending operational risks and Trustees identify corporate and strategic risk. There is an open and transparent culture of risk communication, sharing and mitigation.

During the financial year the Charity has baselined its practice against the Charity Commission Internal Financial Controls for Charities, reviewing its internal financial controls to conform fully to the guidelines issued by the Charity Commission, and the Charity Good Governance Guide. These controls help the Trustees meet their legal duties to safeguard the Charity's assets, administer the Charity's finances and assets in a way that identifies and manages risk and ensures the quality of financial reporting by keeping adequate accounting records and preparing timely and relevant financial information. Significant work has been undertaken in strengthening financial practice and controls including but not limited to:

- Continued engagement of HPH accountants for fully integrated service including bookkeeping, Payroll and management accounting to enable full segregation of duties, full oversight of all financial activity and improved quality and driving cost efficiencies, creation of Financial dashboard.
- Continuance and further development of a Trustee Finance Sub-committee, underpinned by Terms of Reference, membership includes 4 Trustees with the CEO and Accountant in attendance.
- Improved Budgeting process.
- Comprehensive Financial Policies and Procedures.

The Charity has a risk register which describes how each risk is managed and the processes and procedures that are in place to mitigate that risk. The risk register has been reviewed and developed alongside the development of the strategic plan and the entire organisational approach to risk management has been strengthened. Risk registers are ranked by likelihood and impact to produce a score which ranks the risk as red, amber or green in terms of potential impact to the organisation. The overarching organisational risk register is monitored by the Strategy/Assurance/People subcommittee, with any red risks escalated to the main Board. There is also an additional temporary risk register reviewed weekly by the Buildings Subcommittee in relation to the build project.

Trustee led Health and Safety now complements operational activity led by the CEO. Whilst a whole Board responsibility, Health and Safety lead responsibility has been allocated to the Trustee Health, Safety and Facilities Chair, who conducts regular Health and Safety Walkarounds with the CEO and Head of Member services, all three individuals have now also completed IOSH Managing safely.

The response to the Covid-19 Pandemic by the Trustees, CEO and Senior Leadership Team has been effective. The Business Continuity plans were tested and delivered, enhanced by Governance arrangements, increased frequency of Chair and CEO meetings and Board/Subcommittee meetings to keep our entire community safe. The whole workforce have responded with great flexibility, determination and passion to help the Charity succeed.

Forthcoming year

The Trustees and senior leadership team recognise that we continue in uncertain times and the unknown impact of Covid-19 both financially for the Charity and on the Community we serve. However, we remain ambitious for the future of Ripon Community Link. We commit ourselves to a future where our services are dynamic, innovative and responsive to need, and to ensure that our facilities and infrastructure enable us to do this, be it on site or supporting service users remotely. The details of the Charity's future plan are included within the Chief Executives Report.

Ripon Community Link Company Limited

Year ended 31 March 2021

Volunteering

Volunteers and of course our Members are at the heart of our organisation. Not only do volunteers help our Members grow in confidence but also raise our profile within the community, help with our fundraising efforts and keep our sites looking their absolute best. Volunteers are an instrumental part of our team, bringing a variety of valuable skills; we never underestimate their contribution and we are extremely grateful to all our volunteers.

We continue to monitor volunteering procedures to ensure best practice is maintained. During the year we formalised the recruitment process, introduced a new volunteer handbook and reviewed volunteer policies. We also introduced a regular volunteer article into the Members' Newsletter to highlight the valuable contributions of our volunteers.

At the start of the year the Charity had 40 regular volunteers, including Trustees and whilst some of our member facing volunteers couldn't take part in their usual member sessions we continued to keep in close contact with them via the regular bulletins, newsletters, cards and emails thus reducing their isolation and ensuring they remained connected and felt valued by the Charity. Many of these volunteers continued to support us in other ways, by attending zoom sessions, promoting our plant and Christmas sales, making deliveries and producing items for sale in the shop.

Volunteering remained a permissible activity during lockdown and 16 volunteers continued to regularly attend The Walled Garden site completing an estimated 3000 volunteer hours. During the course of the year they undertook a multitude of tasks including: keeping the garden looking its best, working in the woodland, painting and decorating the new Garden Room, relocating sheds, property improvements, producing wooden items for sale, planting and pricking out, making wreaths and supporting our Christmas sales. A team of volunteers completed a comprehensive pruning project in the Victorian Orchard, which will extend the life of the old and rare apple trees and vastly improve the environment. Another team of volunteers extended and re-laid the car park, which was a huge undertaking saving the Charity estimated £10,000 had a contractor undertaken the work.

During the year we recruited six new volunteers and we said farewell to two longstanding volunteers when they left the UK for a new life in Australia. We are delighted that they remain in regular contact with us, even attending the virtual Carol Concert, despite it being 1am in Australia.

We have grown and strengthened our relationships with our Corporate Volunteers, Ridding Park, Morrisons and Menwith Hill, who together helped transform our Woodland into a beautiful and inspiring space. These partnerships are invaluable to us and we will continue to nurture them and develop others during 2021/22. The Charity was delighted to support a group of six Duke of Edinburgh students in gaining their required volunteer hours. The students worked in the Woodland and cleaned and renovated the bird hide over the course of a number of weeks. It was a pleasure to have them on site and we continue our commitment to encouraging young people to make a difference to their communities through the power of volunteering.

Being able to continue our program of volunteering throughout the pandemic has not only benefited the Charity, but has been a lifeline to some of our volunteers by giving them a sense of purpose, helping to combat isolation and improve their mental and physical wellbeing.

At the time of writing as we slowly increase our onsite service we are actively aiming to recruit to our core volunteer team.

Ripon Community Link Company Limited

Year ended 31 March 2021

A word from our Volunteers:

“This year has been a challenge for all but the thing that has kept me motivated is being able to come to the walled garden and have fun with great members of staff and volunteers and to Zoom with the members. Thanks for the fun and the friendship”

“I love being part of the walled garden and working with members to create a beautiful environment for others to enjoy”

“The WG is a very friendly and welcoming place. Being a volunteer means I get to be with lovely people in beautiful surroundings. What's not to like!”

Trustees, Officers and Professional Advisors

Trustees

Carolyn Sands (Chair)

Joe Bradley

Kathryn Harrison

Andrew Marson

Don Hanson

David Mortimer

Loretta Williams

Philip Ratcliff (appointed 17.12.2020)

Hilary Thompson (appointed 25.03.2021)

Finance Sub Committee

Andrew Marson (Chair)

Joe Bradley

Carolyn Sands

Kathryn Harrison

Victoria Ashley (In attendance)

Strategy, Assurance, People Subcommittee

Joe Bradley (Chair)

Philip Ratcliff

Hilary Thompson

Victoria Ashley (In attendance)

Lisa Fletcher (In attendance)

Health, Safety and Facilities Subcommittee

Don Hanson (Chair)

David Mortimer

Loretta Williams

Philip Ratcliff

Victoria Ashley (In attendance)

David Foster (In attendance)

Ripon Community Link Company Limited

Year ended 31 March 2021

Income Generation Subcommittee

Kathryn Harrison (Chair)

Carolyn Sands

Loretta Williams

Vicky Reader (in attendance)

Victoria Ashley (In attendance)

Sarah Johnson (In attendance)

Senior Leadership Team

Chief Executive

Victoria Ashley

Social Care Manager

Lisa Fletcher

Head of Member Services

David Foster

Fundraiser

Sarah Johnson

Changes during the Year

Philip Ratcliff was appointed, 17.12.2020. Philip has held many key senior posts in HR management and is currently employed as Deputy Director of HR at Teesside University. Philip's skill base is broad, obviously an expert in HR but also has key skills in strategy and planning, service improvement and project management. Philip's wide range of skills contributes to the Board and complements the Board members skills in supporting the governance of the Charity.

Hilary Thompson was appointed on the 25.03.2021. Hilary is also the Senior Responsible Officer for the Harnessing Power of Communities Programme; West Yorkshire & Harrogate Integrated Care System. Representing and advocating on behalf of the voluntary, community & social enterprise sectors, across the six places of the ICS, with health and local authorities. Hilary has previously been the CEO at Batley Resource Centre and Age UK.

The Leadership Team are not Directors within the Companies Act

Registered Office

54 Bootham, York, YO30 7XZ

Company Number

03062948 (England & Wales)

Charity Number

1049030 (England & Wales)

Principal Office

Ripon Walled Garden, Palace Road, Ripon HG4 3HN

Accountants

HPH Chartered Accountants, 13 Hornbeam Square South,
Hornbeam Park, Harrogate HG2 8NB

Independent Examiner

Brett Davis, Hentons
124 Acomb Road, York, YO24 4EY

The Trustees would like to thank our CEO, Senior Leadership Team, Staff and Volunteers for their loyalty, drive and determination in driving improvements in year and navigating through an extremely challenging end of year as a result of the national pandemic. Through their flexibility, willingness, tenacity, skill and commitment they have driven up quality of our support, delivered unifying member experience across sites and developed unique and innovative remote service models, brought the organisation together with collective responsibility and withstood unprecedented significant challenges to operations and finance.

Ripon Community Link Company Limited

Year ended 31 March 2021

Furthermore, the Charity has benefitted from incredible support from the Community, Major Donors, Grant making Foundations and our loyal customers who have rallied around in our hour of need, supporting with time, money and donations. We would like to thank all of our people for their incredibly hard work and commitment to Ripon Community Link. We look forward to the future of the Charity with great positivity to overcome the challenges that lie ahead.

The Trustees report was approved by the Trustees 4 August 2021 and is signed as authorised on its behalf by:

Carolyn Sands
Chair of Trustees and Director
Ripon Community Link

Independent Examiner's Report

I report to the Trustees on my examination of the financial statements of Ripon Community Link Company Limited (the Charity) for the year ended 31 March 2021.

This report is made solely to the Charitable Company's Trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the Charitable Company's Trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to charitable company's trustees those matters that I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Company, the Charitable Company's Members as a body and the Charitable Company's Trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the Financial Statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the Financial Statements of the Charity 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 the Charity's Financial Statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Charity as required by section 386 of the 2006 Act; or
- 2 the Financial Statements do not accord with those records; or
- 3 the Financial Statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the Financial Statements 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 financial statements to be reached.

Brett Davis FCA
Hentons
124 Acomb Road
Holgate
York
YO24 4EY

Dated: 4 August 2021

Ripon Community Link Company Limited

(A company limited by guarantee)

Statement of Financial Activities (Income and Expenditure Account)

For the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
INCOME					
Donations	3	29,771	89,021	118,792	71,526
Charitable activities					
Grants and Contracts	4	419,594	-	419,594	406,320
Learning Skills	4	56,874	-	56,874	92,464
Other trading activities					
Fundraising		4,028	-	4,028	9,785
Investments		311	-	311	392
Other income		6,090	-	6,090	99
TOTAL INCOME		516,668	89,021	605,689	580,586
EXPENDITURE					
Raising funds		168	-	168	2,541
Charitable activities	6.1	461,252	52,246	513,498	508,248
TOTAL EXPENDITURE		461,420	52,246	513,666	510,789
Net income/ (expenditure) before transfers		55,248	36,775	92,023	69,797
Transfers between funds	13 & 14	43,950	(43,950)	-	-
Net movement in funds		99,198	(7,175)	92,023	69,797
Reconciliation of funds					
Total funds brought forward	15	257,534	16,877	274,411	204,614
Total funds carried forward	15	£ 356,732	£ 9,702	£ 366,434	£ 274,411

All activities derive from continuing operations.

The notes on pages 29 to 42 form part of the accounts.

Ripon Community Link Company Limited

(A company limited by guarantee)

Balance Sheet

As at 31 March 2021

Company registration number: 03062948

	Note	2021	2020
		£	£
FIXED ASSETS			
Tangible assets	8	152,768	123,146
CURRENT ASSETS			
Stock		3,938	7,823
Debtors	9	51,121	47,054
Cash at Bank and in hand	18	292,440	145,584
		<u>347,499</u>	<u>200,461</u>
LIABILITIES			
Creditors: amounts falling due within one year	10	66,729	19,486
NET CURRENT ASSETS		<u>280,770</u>	<u>180,975</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>433,538</u>	<u>304,121</u>
Creditors: amounts falling due after more than one year	11	(42,503)	-
Provisions for liabilities	12	(24,601)	(29,710)
TOTAL NET ASSETS		<u>£ 366,434</u>	<u>£ 274,411</u>
THE FUNDS OF THE CHARITY:			
Restricted Funds	13	9,702	16,877
Unrestricted Funds			
- Designated Funds	14	182,768	123,146
- Undesignated Funds	14	173,964	134,388
TOTAL FUNDS		<u>£ 366,434</u>	<u>£ 274,411</u>

For the financial year ended 31 March 2021, the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The Members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476. The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

The notes on pages 29 to 42 form part of the accounts.

These financial statements were approved by the trustees on 4 August 2021 and signed on its behalf by:

A. Marson - Director

Ripon Community Link Company Limited

(A company limited by guarantee)

Statement of Cash Flows

For the Year Ended 31 March 2021

		2021		2020	
	Note	£	£	£	£
Net cash provided by operating activities	17		144,689		86,691
Cash flows from investing activities					
Purchase of property, plant and equipment		(41,789)		(33,160)	
Net cash provided by investing activities			(41,789)		(33,160)
Cash flows from financing activities					
Cash inflows from new borrowing		50,000		-	
Pension deficit payments		(6,044)		(5,868)	
			43,956		(5,868)
Change in cash and cash equivalents in the year			146,856		47,663
Cash and cash equivalents at beginning of the year			145,584		97,921
Cash and cash equivalents at end of the year	18,19		£ 292,440		£ 145,584

The notes on pages 29 to 42 form part of the accounts.

Ripon Community Link Company Limited

For the Year Ended 31 March 2021

(A company limited by guarantee)

Notes to the Accounts

1 GENERAL INFORMATION

The Charitable Company is a private company limited by guarantee, which is incorporated and registered in England and Wales (no.03062948).

The address of its registered office is 54 Bootham, York, YO30 7XZ.

2 ACCOUNTING POLICIES

2.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Ripon Community Link Company 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).

2.2 Going Concern policy

COVID-19 has had a significant impact on the delivery on on-site services. The Charitable Company has successfully fundraised to develop remote services and develop their sites for the return of their beneficiaries. The focus is now on obtaining funding for further site developments in order to ensure they can bring all members back to site in a safe environment and adapting services to minimise loss of income.

The directors have considered the cash requirements beyond 12 months from date of approval of the accounts and have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. They continue to believe that the going concern basis of accounting is appropriate in preparing the annual financial statements.

2.3 Fund accounting

The trustees have a defined policy for identification of different types of income:

- a) Designated funds are unrestricted funds but are specifically earmarked by the Trustees for a particular purpose.
- b) Restricted funds are only to be used for the specific purpose laid down by the donor. Expenditure which meets this criteria is charged to the fund.
- c) Unrestricted funds are the residue of incoming resources receivable or generated from the objects of the charitable company without further specified purposes and are available as general funds.

2.4 Income

All income is recognised in the statement of financial activities when the conditions for receipt have been met and there is reasonable assurance of receipt. Except for the following:

Grants receivable

Grants for immediate expenditure are accounted for when they become receivable. Grants received for specific purposes are treated as restricted funds. Grants which are received for a future accounting period are deferred and recognised in those periods.

Ripon Community Link Company Limited

For the Year Ended 31 March 2021

(A company limited by guarantee)

Notes to the Accounts

2 ACCOUNTING POLICIES (continued)

2.4 Income (continued)

Capital Grants for specific fixed assets are included in restricted income when received. Once the asset is purchased these monies are transferred to unrestricted funds unless there is a restriction on the disposal of the asset. If so, the net book value of the asset is shown as a restricted fund.

2.5 Donations in kind

Donations in kind are valued at their market value at the transaction date. Any donations that cannot be reliably measured are not included.

2.6 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis. Costs are allocated on the following basis:

Raising funds	- actual cost basis.
Charitable activities	- actual cost basis except for those included in support costs.
Support costs	- allocated to charitable activities on an equal basis.

2.7 Tangible fixed assets and depreciation

Fixed assets for Charitable Company use are capitalised at cost, for items above £1,000 (£250 prior to July 2015). Donated assets are valued at market value on donation. They are stated in the accounts at cost/original value less depreciation.

Depreciation is calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Site Development	25% straight line basis
Motor Vehicles	25% straight line basis
Plant & Equipment	15% straight line basis
Computers	25% straight line basis

Land value is not depreciated.

2.8 Stock

Stock is valued at the lower of cost or net realisable value.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and any short-term deposit accounts with a maturity of three months or less from the date of opening.

Ripon Community Link Company Limited

For the Year Ended 31 March 2021

(A company limited by guarantee)

Notes to the Accounts

2 ACCOUNTING POLICIES (continued)

2.11 Creditors

Creditors are recognised where the charitable company 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

2.12 Pension costs and provisions

The Charitable Company operates a defined contribution pension scheme for current employees. Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

The Charitable Company also contributes deficit funding contributions to a Defined Benefits Scheme at rates set by the Scheme Actuary and advised to the Charitable Company by the Scheme Administrator. The Scheme is a multi-employer pension scheme and relates to former employees. It is not possible to identify the assets and liabilities of the scheme which are attributable to the Charitable Company. In accordance with FRS102 therefore, the Scheme is accounted for as a defined contribution scheme.

All contributions are charged to the Statement of Financial Activities as they become payable.

The Charitable Company has agreed to a deficit funding arrangement resulting in additional charges that are intended to equalise the pension scheme deficit, in relation to past services, by 2025. A liability for this obligation has been recognised in long term liabilities. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in the note 12. The unwinding of the discount rate is recognised as a finance cost.

2.13 Financial Instruments

The Charitable Company only has financial assets and financial 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.

2.14 Government Grants

The government has made the Coronavirus Job Retention Scheme available to the company which have been recognised as income using the accrual model. This Scheme was used for staff not directly involved in providing member services.

Grant income is recognised when the conditions for receipt have been met and there is reasonable assurance that the grant will be received. It is then recognised in income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate, except where the grant is compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs in which case it is recognised as income in the period in which it becomes receivable.

Ripon Community Link Company Limited

For the Year Ended 31 March 2021

(A company limited by guarantee)

Notes to the Accounts

3 DONATIONS

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Donations	13,089	4,939	18,028	59,048
Gift aid	3,056	-	3,056	1,778
Grants	13,626	84,082	97,708	10,700
	<u>£ 29,771</u>	<u>£ 89,021</u>	<u>£ 118,792</u>	<u>£ 71,526</u>

Restricted income from donations in 2020 was £54,639.

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Grants and Contracts				
NYCC Service Contracts	330,217	-	330,217	308,357
Other Local Authorities	32,013	-	32,013	35,033
Private Contracts	57,364	-	57,364	62,930
	<u>£ 419,594</u>	<u>£ -</u>	<u>£ 419,594</u>	<u>£ 406,320</u>

Restricted income from charitable activities in 2020 was £nil.

Learning skills - with beneficiaries

Walled Garden Sales	50,304	-	50,304	48,260
Tea Room Sales	6,453	-	6,453	43,667
Other income	117	-	117	537
	<u>£ 56,874</u>	<u>£ -</u>	<u>£ 56,874</u>	<u>£ 92,464</u>

Restricted income from learning skills in 2020 was £nil.

Ripon Community Link Company Limited

For the Year Ended 31 March 2021

(A company limited by guarantee)

Notes to the Accounts

5 TOTAL STAFF COSTS	2021 £	2020 £
Wages and Salaries	319,540	333,745
Redundancy Costs	5,875	-
Social Security Costs	19,073	20,172
Other Pension Costs (Employer)	8,141	8,207
Other Employee Expenses	6,338	3,225
	<hr/> £ 358,967 <hr/>	<hr/> £ 365,349 <hr/>

The key management personnel of the Charitable Company comprise the Trustees and the Senior Leadership Team. The total employee benefits of the key management personnel (including employer NIC and pension costs), with only senior leadership team members being paid, were £153,809 (2020 - £131,827). Only one employee earns between £60,000 to £69,999 (2020 - none).

Number of employees

The average number of full-time equivalent employees during the year was 13 (2020 - 14).

The head count of employees on the payroll as at March 2021 was 19 (2020 - 20).

The Charitable Company benefits greatly from the contribution of volunteers. Volunteers bring their skills and expertise to the organisation. Some volunteers work particularly with members and this enables additional support for individuals and groups which helps members get even more from the activities we do. It can also mean a group's activity can be more flexible and individually-tailored. Some volunteers bring very specific skill input such as woodland management or marketing expertise. Operational delivery is not the responsibility of volunteers.

Ripon Community Link Company Limited

For the Year Ended 31 March 2021

(A company limited by guarantee)

Notes to the Accounts

6 ANALYSIS OF TOTAL EXPENDITURE

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
6.1 Charitable activities				
Staff Costs	338,971	19,996	358,967	365,349
Education and Leisure	3,152	757	3,909	12,238
Motor Expenses	-	2,932	2,932	4,520
Operational Costs	17,074	12,217	29,291	22,000
Walled Garden Purchases	27,812	-	27,812	26,044
Tea Room Purchases	2,526	-	2,526	12,551
Marketing and Website	366	-	366	888
Property Costs	22,240	14,528	36,768	27,205
Depreciation	12,167	-	12,167	7,650
Irrecoverable VAT	12,407	1,816	14,223	8,501
Bad Debts	-	-	-	216
Support Costs	24,537	-	24,537	21,086
	<u>£ 461,252</u>	<u>£ 52,246</u>	<u>£ 513,498</u>	<u>£ 508,248</u>

Restricted expenditure in 2020 totalled £18,630 of which £nil was in support costs.

6.2 Support costs

Governance Costs	-	-	-	281
Independent Examiner's Fee	1,188	-	1,188	1,164
Accountancy Fees	21,809	-	21,809	18,300
Legal and Professional Fees	1,540	-	1,540	1,341
	<u>£ 24,537</u>	<u>£ -</u>	<u>£ 24,537</u>	<u>£ 21,086</u>

Ripon Community Link Company Limited

For the Year Ended 31 March 2021

(A company limited by guarantee)

Notes to the Accounts

7 RELATED PARTIES

No Trustees received remuneration or expenses during the year (2020 - £nil).

There were no other related party transactions in the reporting period which require disclosure (2020 - nil).

8 TANGIBLE FIXED ASSETS

	Land £	Site Development £	Motor Vehicles £	Plant & Equipment £	Computers £	Total £
Cost						
At 1 April	65,601	20,904	53,006	97,297	12,236	249,044
Additions	-	21,708	-	6,496	13,585	41,789
Disposals	-	-	-	-	(12,236)	(12,236)
At 31 March	65,601	42,612	53,006	103,793	13,585	278,597
Depreciation						
At 1 April	-	1,025	22,534	90,103	12,236	125,898
Charge for year	-	836	7,780	3,267	284	12,167
Disposal in year	-	-	-	-	(12,236)	(12,236)
At 31 March	-	1,861	30,314	93,370	284	125,829
Net Book Amounts At						
31 March 2021	£ 65,601	£ 40,751	£ 22,692	£ 10,423	£ 13,301	£ 152,768
31 March 2020	£ 65,601	£ 19,879	£ 30,472	£ 7,194	£ -	£ 123,146

	2021 £	2020 £
9 DEBTORS		
Fees Receivable	22,746	5,680
Prepayments	10,889	5,682
Accrued Income	17,473	35,261
Other Debtors	13	431
	£ 51,121	£ 47,054

Ripon Community Link Company Limited

For the Year Ended 31 March 2021

(A company limited by guarantee)

Notes to the Accounts

	2021 £	2020 £
10 LIABILITIES: Amounts falling due within one year		
Bank Loan	7,497	-
Trade Creditors	10,958	4,893
Fees in advance	26,550	-
Social Security and Other Taxes	5,584	5,878
Accruals	12,136	5,287
Other creditors	4,004	3,428
	<u>£ 66,729</u>	<u>£ 19,486</u>
11 LIABILITIES: Amounts falling due after more than year		
Bank Loan	42,503	-
	<u>£ 42,503</u>	<u>£ -</u>

The loan is a bounce back loan where no interest is payable in the first 12 months and 2.5% thereafter.
The loan is repayable over 6 years.

12 PROVISIONS

Pension provision at the beginning of the year	29,710	35,360
Remeasurements	280	(230)
Deficit contribution paid	(6,044)	(5,868)
Unwinding of the discount factor (interest expense)	655	448
	<u>£ 24,601</u>	<u>£ 29,710</u>

The discount rate applied to the provision is 0.66% (2020 - 2.53%, 2019 - 1.39%). Further details are contain in Note 16.

Ripon Community Link Company Limited

For the Year Ended 31 March 2021

(A company limited by guarantee)

Notes to the Accounts

13 RESTRICTED FUNDS

Restricted Funds	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
RWG 25	4,149	2,568	(4,745)	-	1,972
Minibus Fund	9,489	-	(2,932)	-	6,557
Woodwork	200	-	(27)	-	173
Woodland	2,381	-	(3,300)	919	-
Kitchen improvement	658	-	(658)	-	-
Member Bicycles	-	2,660	(285)	(2,375)	-
Home based services	-	16,151	(16,181)	30	-
New class refurbishment	-	17,699	(11,269)	(6,430)	-
Toilet hire and tools	-	967	(967)	-	-
Sewerage and toilets	-	22,457	-	(22,457)	-
IT infrastructure	-	25,000	(11,363)	(13,637)	-
Table tennis	-	519	(519)	-	-
New build	-	1,000	-	-	1,000
	£ 16,877	£ 89,021	£ (52,246)	£ (43,950)	£ 9,702

Restricted Funds	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
RWG 25	3,059	2,429	(1,339)	-	4,149
Portakabin	4,665	-	(4,665)	-	-
Pantomime - WG	177	-	(177)	-	-
Pantomime - Link	250	-	(250)	-	-
Member activities	1,864	-	(2,818)	954	-
Yorkshire Gardens	1,000	-	(1,000)	-	-
Minibus Fund	-	40,610	-	(31,121)	9,489
Sign for WG	-	400	(420)	20	-
Tools	-	834	(834)	-	-
Member Bicycles	-	2,920	(2,920)	-	-
Woodwork	-	500	(300)	-	200
Woodland	-	4,000	(1,619)	-	2,381
Kitchen improvement	-	2,946	(2,288)	-	658
	£ 11,015	£ 54,639	£ (18,630)	£ (30,147)	£ 16,877

Ripon Community Link Company Limited

For the Year Ended 31 March 2021

(A company limited by guarantee)

Notes to the Accounts

13 RESTRICTED FUNDS continued

RWG25: Money received for the redevelopment of the Walled Garden site.

Minibus Fund: Funding for a new minibus and the on-going running costs.

Woodwork: Funding received for specific woodwork equipment.

Woodlands: Funding received from Bettys Trees for Life for the improvement to the woodland area.

Kitchen improvement: Funding received for Kitchen improvements.

Members bicycles: Funding received in 2021 for storing members bicycles. The funding for the purchase of members bicycles was received in 2020.

Home based services: Funding was received from CAF, Two Ridings Foundation, Tesco, Edward Gostling Foundation and The Clothworkers' Foundation for resources needed to develop and supply home-based services to members during the COVID-19 lockdown restrictions.

New class refurbishment: Funding was received from Two Ridings Foundation, 52 Lives, Ripon Round Table, Co-op Community Funds, Ripon Activities Project, and Bailey Thomas. These funds covered the costs of refurbishing the new classroom on site including, ramp and path access and lighting to classroom.

Toilet hire and tools: Funding received from Ripon City Council for toilet hire and tools.

Sewerage and toilets: Funding was received for the purchase and installation of a cesspool and a new toilet block at the walled garden site.

IT infrastructure: Funding was received from the Rank foundation for new IT equipment and software.

Table tennis: Funding was received for outdoor table tennis equipment.

New build: Funding was received from David Lister Charitable Trust for the new build for new classrooms at the walled garden site.

Portakabin: We have a phased development plan for the refurbishment of the members' area portakabin. Phase two of the development phase in the Members Portakabin continues with funding from the Brelms Trust. This has included an accessible external door, furniture, janitors cupboard and lockers.

Ripon Pantomime (WG): Kindly donated funds for improvements to the woodland area.

Ripon Pantomime (Link): Kindly donated funds for patio improvements at St. Wilfrids bungalow.

Member activities: The Mayor of Ripon donated money for members.

Yorkshire Gardens Trust: Donated money towards the Garden, which has been spent at the time of writing this report.

Sign for Walled Garden: Funding for new sign.

Tools: Funding from Ripon City Council for lawnmower, shelters, wheelbarrow and hand tools.

Ripon Community Link Company Limited

For the Year Ended 31 March 2021

(A company limited by guarantee)

Notes to the Accounts

14 UNRESTRICTED FUNDS

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Unrestricted Funds					
<i>Designated</i>					
Fixed Assets	123,146	-	(12,167)	41,789	152,768
New build	-	-	-	30,000	30,000
	123,146	-	(12,167)	71,789	182,768
<i>Undesignated</i>					
Free reserves	134,388	516,668	(449,253)	(27,839)	173,964
Total Unrestricted Funds	£ 257,534	£ 516,668	£ (461,420)	£ 43,950	£ 356,732
	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Unrestricted Funds					
<i>Designated</i>					
Fixed Assets	97,636	-	(7,650)	33,160	123,146
<i>Undesignated</i>					
Free reserves	95,963	525,947	(484,509)	(3,013)	134,388
Total Unrestricted Funds	£ 193,599	£ 525,947	£ (492,159)	£ 30,147	£ 257,534

Designated Funds

The Fixed Asset Fund: This is the net book value of the assets required to be held for the on-going work of the Charitable Company and therefore do not form part of distributable reserves. Monies transferred into the fund during the year are to cover the purchase of fixed assets.

New build: This money has been set aside by the trustees for the shortfall in funding for the new build project which now has planning permission and is expected to be built over the next forthcoming year.

Ripon Community Link Company Limited

For the Year Ended 31 March 2021

(A company limited by guarantee)

Notes to the Accounts

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted		Restricted	Total
	Undesignated	Designated	Funds	Funds
	Funds	Funds		
	£	£	£	£
Tangible Fixed Assets	-	152,768	-	152,768
Current Assets	307,797	30,000	9,702	347,499
Current Liabilities	(66,729)	-	-	(66,729)
Long term liabilities	(42,503)	-	-	(42,503)
Provisions	(24,601)	-	-	(24,601)
At 31 March 2021	£ 173,964	£ 182,768	£ 9,702	£ 366,434

	Unrestricted		Restricted	Total
	Undesignated	Designated	Funds	Funds
	Funds	Funds		
	£	£	£	£
Tangible Fixed Assets	-	123,146	-	123,146
Current Assets	183,584	-	16,877	200,461
Current Liabilities	(19,486)	-	-	(19,486)
Provisions	(29,710)	-	-	(29,710)
At 31 March 2020	£ 134,388	£ 123,146	£ 16,877	£ 274,411

16 PENSION

Current pension plan

Ripon Community Link Company Limited participates in The Pensions Trust's Growth Plan (the Plan). The Plan is funded and is not contracted-out of the State scheme. The Plan is a defined contribution scheme.

Ripon Community Link Company Limited paid contributions at the rate of either 6.25% or inline with the auto enrolment thresholds during the accounting period. Members paid contributions at the rate of either 6% or inline with the auto enrolment thresholds during the accounting period.

Ripon Community Link Company Limited

For the Year Ended 31 March 2021

(A company limited by guarantee)

Notes to the Accounts

16 PENSION (continued)

Historic pension plan

The company participates in a multi-employer scheme which provides benefits to some 950 non-associated participating employers, of which former employees are still members. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme. Ripon Community Link Company Limited from 1 April 2020 are required to pay £6,044 per annum. These contributions will increase on the 1 April each year by 3% per annum compound. The Charitable Company are committed to make these annual contributions to 31 January 2025.

Ripon Community Link Company Limited has been notified by The Pensions Trust of the estimate employer debt on withdrawal from the Plan based on the financial position of the Plan as at 30 September 2018 was £70,376.

The following schedule details the deficit contributions agreed between the Charitable Company and the scheme at each year end period:

Deficit contributions schedule

Year ending	2021 £	2020 £	2019 £
Year 1	6,226	6,044	5,868
Year 2	6,412	6,226	6,044
Year 3	6,605	6,412	6,226
Year 4	5,669	6,605	6,412
Year 5	-	5,669	6,605
Year 6	-	-	5,669

The present values of the provision is £24,601 and detailed in note 12.

Ripon Community Link Company Limited

For the Year Ended 31 March 2021

(A company limited by guarantee)

Notes to the Accounts

17 RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period	92,023	69,797
<i>Adjustments for:</i>		
Finance charge on pension deficit	655	218
Remeasurement of pension deficit	280	-
Depreciation charges	12,167	7,650
Decrease/(increase) in stock	3,885	1,861
Decrease in trade and other debtors	(4,067)	4,798
Increase in trade and other creditors	39,746	2,367
Net cash provided by operating activities	£ 144,689	£ 86,691

18 ANALYSIS OF CASH AND CASH EQUIVALENTS

Cash in hand	292,440	145,584
Total cash and cash equivalents	£ 292,440	£ 145,584

19 ANALYSIS OF CHANGES IN NET DEBT

	At 01/04/2020 £	Cash-flows £	At 31/03/2021 £
Cash	145,584	146,856	292,440
Loans falling due within one year	-	(7,497)	(7,497)
Loans falling due after more than one year	-	(42,503)	(42,503)
	£ 145,584	£ 96,856	£ 242,440

20 OPERATING LEASES

The total future value of minimum lease payments is as follows:

Within one year	820	820
In two to five years	205	410
	£ 1,025	£ 1,230

The amount of non-cancellable operating lease payments recognised as an expense during the period was £820 (2020 - £820).