

# Ripon Community Link Company Limited

## Annual Report and

## Financial Statements

Year ended 31 March 2022

Company No. 3062948

Registered Charity No. 1049030



# Ripon Community Link Company Limited

Year ended 31 March 2022

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## **Ripon Community Link Company Limited**

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### **Chief Executive's Report**

Ripon Community Link is a key provider of Day Care Services in Ripon and surrounding District, where we offer a range of opportunities for adults and young people with learning disabilities, and by doing so also support their families with respite. We aim to provide a wide range of opportunities in our day care support to enable our Members to develop and learn new skills across a range of activities and work-based opportunities in horticulture, catering retail and woodwork. We work closely with each individual to deliver outcome-focussed support, using person-centred approaches to set goals, deliver learning support and review and record every individual's achievement.

We offer a broad range of learning opportunities to the adults and young people, who we refer to as Members throughout this report. We deliver our services in the community and at our two sites: St Wilfrid's Bungalow and Ripon Walled Garden. Activities available are broad and individualised timetables are tailored to each Member's needs and assessed with agreed goals. Activities include skills development for employment or volunteering, independent living skills, arts and crafts, sports and healthy living, wellbeing, catering and horticulture. We aim to deliver positive outcomes for all those we support and celebrate every person's talent and contribution to our community.

We have a strong partnership with Evolve, Craven College, on which we place great value. The partnership enables us to provide work experience at Ripon Walled Garden in the garden, where students can achieve qualifications.

As a Charity, we receive social care funding, generate income from our work-based opportunities for Members and social enterprise at our Walled Garden shop and nursery, and catering take away and fundraise to support and develop our services.

As we prepare our Annual Report, the impact and uncertainty of Covid-19 remains significant. The measures to control the virus have a high degree of social disruption directly impacting on delivery and demand of our work for beneficiaries, charitable activity, staff and volunteers and significant financial impacts.

The Charity has been agile, and reacted quickly, ensuring that we can continue to support our vulnerable beneficiaries, whilst delivering our charitable objectives. Over the past year we have delivered high quality services, managed the challenges of a hybrid working model of site based services and home based services, whilst at the same time significantly improving our onsite facilities and infrastructure to ensure that we can meet the challenges of the pandemic today, and as we learn to live with Covid ensure our resilience into the future. We are very grateful to all of those who have supported us both financially and with their time, we simply wouldn't be able to deliver what we do without them.

### **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, on the next page. The Board have structured subcommittees to enable support, monitor and scrutinise the delivery of the Strategy. The Strategy has been reviewed in light of the challenges of the pandemic, and our business continuity planning has only reinforced the strategic intention.

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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.

### 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 June 2022, it is time to reflect over the past year, which has been extremely busy and challenging because of the impact of Covid-19 and as we navigate the covid recovery phase. Despite these challenges we are proud of our many achievements and performance in a world of uncertainty, this has been made possible only by generous support.

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### Facilities Improvements

There was 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 throughout the financial year. In 2021 our response was to design and obtain planning permission, and begin fundraising for a brand-new purpose designed building, the Woodland Lodge. Our fundraising campaign has continued in year building on pledges and receipts in 2020/21 from the National lottery. This year we have been generously supported by Major Donors, Lightwater Quarries, Jaytee Foundation, Mr and Mrs Page, Kirkby Foundation, NYCC Day Services support Fund, continued support from the Charles and Elsie Sykes Trust in addition to many grants and trust donations and local fundraising. Thank you to all supporters for your generous support. The build programme was delayed due to a late requirement to undertake ground investigation for gypsum, when clear adverse weather conditions prevented work on the foundations adding a further delay. Additional groundworks were required due to a change in foundation design. Foundations were completed in January 2021 and the building craned into position. At the end of the financial year the building was complete and awaiting building regulation sign off.

The Charity also had a lack of accessible and available toilets at the Walled Garden, managing previously with Portaloos. Funding agreed in the previous financial year, has enabled installation of a brand-new toilet block opening 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 and firmly putting Ripon Walled Garden on the map as a visitor destination with baby change and accessible toilets. This is essential to ensure we are creating a diverse community, which our Members are at the heart of.

The tearoom closed in 2020, and the building was re-purposed as a classroom until the new building opened. In the short term we opened a takeaway kiosk in the garden to meet the catering needs of the site and provide opportunity for Members continued involvement. This has been a successful initiative outperforming budgeted expectations.

Closing the tearoom provided opportunity to review the model. Once no longer used as a classroom, the tearoom is being fully renovated to provide a dedicated catering kitchen, the Garden kitchen, works will complete early in the new Financial year. This room will provide up to 6 Member workstations, fully accessible, with thanks to the Rank Foundation and the Freemasons Provincial grandmaster who are both contributing to this project. Further funding is being sought to finalise the project.

Work has continued in year in the Woodland enhancing the entire environment, with volunteers from RAF Menwith Hill, Briggs Equipment, Wolseley, Sedbergh School, undertaking work in clearing dead and decaying trees and matter and continuing laying paths. They have created an accessible, peaceful, inspiring Woodland environment for Members and the public to access, including a story telling / outside classroom for member use to support our environmental learning themes. We have developed the Woodland including picnic areas, and Den building with thanks to support from Skell Valley. The Woodland created the perfect environment to host our Science Trail, a replica of planets to celebrate British Science week, enhancing Member and public learning.

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### Member services

We have delivered 1860 Member sessions in the last year, across site based and home support programme. In addition, we have had a successful partnership with Evolve, part of Craven College; with 10 Horticulture students and 5 Evolve students with us on work experience. During the year, we had 8 new referrals and of existing Members 4 increased the days that they attend our services. Two Members left as they have moved out of the area.

We have operated site-based services throughout the entire year, including through the lockdowns, alongside the continued home support programme so that we can ensure our entire communities' safety. This hybrid model has enabled us to safely manage numbers on site and continue to offer high quality services. Onsite operations have been delivered in "bubbles" with strict rules to avoid cross contamination including zoning of site, dedicated toilet for every bubble, no staff cross over. Staff and front-line volunteers have fully participated in testing and the vaccination program, and we have regularly revisited and updated risk assessments.

Home support, now well established is multifaceted, all with the aim of providing high quality services, tailored to an individual's needs, in their home. The Home support was pared back this year as we have run in parallel to site-based services under the Hybrid model. However, staff continued 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 were 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. 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. In March 2022, the Sign and Sign Group were able to perform publicly in Ripon Cathedral at the Sights and Sounds event.

As the living with covid strategy emerged we have continued to operate in bubbles but encouraged community integration at a distance on site, outside, using PPE. This has kept Members safe but has also enabled them to safely reintegrate into society and familiarise themselves with people and practice social skills.

We are acutely 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 more bikes to increase the numbers in the cycling session with 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. Members have participated on 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. In January, Members started Jubilee celebrations in the garden with the Lord Lieutenant, Dean of the Cathedral and Members planting a tree as part of the Queen's Green Canopy.

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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.

The workshop has been manned for many years by volunteers. During the year, the volunteers generously gave up their time and with support from local companies providing materials they refurbished the entire workshop. The Oliver Ford Foundation and National Lottery Awards for all programmes have both funded additional equipment and staff costs enabling us to now run workshop sessions for Members, 3 days per week. A variety of products are being made from bird boxes to planters and special orders, all sold in the on-site shop.

### Member Garden retail and Kiosk

With the beautiful environment and 4-acre site, of the Historic Walled Garden, Woodland, and Victorian Orchard, Ripon Walled Garden was a popular visitor attraction during the year. We were able to manage visitors safely ensuring that members were not at risk from Covid, and we had no outbreaks due to visitors. We undertook significant improvement works on site in the sales area and around the new toilets in May 2021, with Lightwater Quarries generously donating significant stone to refresh the sales area along with the opening of our Garden Kiosk take away we were in a strong position to welcome visitors and families. In turn this generated income for the Charity through our garden nursery, take away and shop.

Vitality it also provided opportunity to break down the barriers for Members, reintegrating into society after many months of isolation. We also improved our greenhouses and kitchen garden area, increasing opportunity to grow plants and vegetables, owing to a grant from the Lord Barnaby Foundation for a new greenhouse and cold frames. Furthermore, our volunteers worked hard in the Orchard improving and installing new fruit beds so that we can maximise fruit production further enhancing our “plot to plate” approach in sales through the kiosk and production of Preserves, valuable learning opportunities for Members.

### Information Technology, Website and Social Media

This year saw us realise our full ambition for the Rank Foundation DCMS award received in the 2020/21 Financial year. We have installed and fully rolled out the E-Tapestry CRM system, to digitalise many of our systems including fundraising, volunteer management and most importantly an electronic Member record. Our systems are now fully electronic, GDPR compliant, ensuring that a Member of staff has the most up to date access to a Member record including health and safeguarding, whichever site they are at, or even home working. This ensures contemporaneous record always keeping and access to the most up to date information improving Member safety.

The use of IT has remained a strong focus in our service delivery, with tablets being used by Members in their homes to access our electronic home support programme, joining with other Members, or joining bubbles together on site using interactive whiteboards enabling Members to “meet up” preventing social isolation and promoting strong relationships, and development of social skills in a disproportionately socially isolated group.

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 introducing text giving.

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In the forthcoming year we plan to continue our IT improvement with the introduction of an electronic till system and human resource CRM system. In our service delivery we will continue to use innovative ways to help Members learn, for example the till system will run using colour coding and pictures so that Members can participate irrespective of literacy levels.

### **Partnership Working**

The CEO and Board recognise the importance of partnership working. The CEO has invested time with commissioning partners and is involved in several networking partnerships in addition to the partnership with Evolve college, whom we host their Horticultural College students and teachers 2 days per week. Partnership working supports innovation and improvements and opportunities to constantly develop, learn and improve whilst at the same time creating a diverse society on site.

### **Education and Training**

Staff education and training remains a priority and in the last year we have standardised our approach to induction of staff and volunteers. We have introduced staff objectives, which has helped to keep staff motivated, understand what is expected of everyone in their individual role and their personal responsibility in collective responsibility for delivering high quality services.

### **Strengthening the Board of Trustees**

We have further strengthened the Board of Trustees, recruiting Dean John Dobson, Dean of the Cathedral in December 2021, in line with our skills matrix. We continue with annual reviews for Trustees focusing on personal contributions and Charity Governance. The diverse skill base of our Trustees will help us withstand future uncertainty and support our continuous service improvement.

### **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, however, the Garden Kiosk Take Away has been popular, introduced in 2021, has outperformed budget.

Garden income has improved year on year due to new ways of working. The Charity regularly hosts a Spring Fair which we were unable to do this in May 2021 however, our popular Apple Day an important event on our fundraising calendar was a great success in October 2021. Our Members performed outside in bubbles, the work they had been practicing in Sing and Sign during the pandemic.



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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 by the Strategy/Assurance/People subgroup. This helps drive continuous service improvement. This subgroup also monitors the Risk Register regularly.

### Future Activities

The Trustees and Senior Leadership Team are remaining cautious and prudent given the uncertainty and economic impact of Covid-19 as we navigate through the recovery phase. Our priority remains enabling Members to access site at full capacity, accommodate those who need our services and the opening of the new building, the Woodland Lodge will enable this to happen. Once opened and fully functioning we will develop a fully accessible sensory garden. In the new financial year, we also aim to complete the full refurbishment of the old tearoom to create an accessible dedicated catering facility, which will support up to 6 Members regardless of ability. This will ensure produce for sale in the shop and take away on site.

We aim to improve our retail offering. We have identified that a bigger retail space, used during the Christmas period, provides increased opportunity for Member involvement, and generates sustainable income to support service delivery. Our Members will be able to be involved in the whole process if they choose, from working in the garden, growing plants for use in the kitchens and finally retail. The skills development opportunities along this trajectory are immense. Our strong governance and financial management will always mean that we develop at a pace that is affordable.

Furthermore, the Charity faces a procurement exercise for its statutory funding and potentially a more competitive commissioning environment. This is expected to challenge current models of working, require conformity with a Quality Assurance Pathway and monitoring system and pose some financial changes. The Charity feels it is in a strong position after the positioning led by the Trustees and CEO over recent years to ensure we remain competitive in the marketplace.

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 and procurement as well as the economic environment
- 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, and development of new partnerships.
- We will deliver our Quality Assurance Framework to underpin all our work and learn as we implement new Quality Framework underpinning procurement.

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- 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.

To be sustainable 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.
- 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 and align to commissioning priorities and models determined during procurement.
- 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.
- 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.
- Recruit staff effectively, increase volunteer numbers, identify new corporate partnerships.
- 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 continue to need to be prudent, responsive, and willing to respond quickly in the short term, whilst never losing sight of the need to invest in the future, and simultaneously developing and strengthening all income streams.

The Pandemic has highlighted further the vulnerability of those who use our services, and our referrals are increasing, never has a charity like ours been more needed. With this in mind, we strive to deliver the highest possible quality of service, continue to be aware of opportunities, collaborate and build long term resilience for the Charity.

Victoria Ashley, CEO

# Ripon Community Link Company Limited

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## 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 31<sup>st</sup> March 2022. 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 2022, which should be read in conjunction with the Chief Executive's Report.

### Objectives and Activities

#### *Charitable Objectives*

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, 5 work experience students and 9 horticulture students. 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.

### 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.

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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.

To further mitigate risk the charity has management and entity defence insurance for the company directors.

### Day to Day management

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, 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-focused and high quality for all Members, this same quality approach applies to site based and home support. Health and safety is a top priority with the CEO and head of member services both ISOH health and safety trained.

### 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.

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 21 people across the Charity.

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.

The Board of Trustees introduced a pay scale for parity and fairness of pay in January 2022.

Throughout the Pandemic, there has been at least weekly clear, concise, communications from the CEO to the Volunteer and Staff Team as well as regular parent/carer letters. 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 regularly meet, the CEO also introduced objectives for staff clearly linked to organisational priorities.

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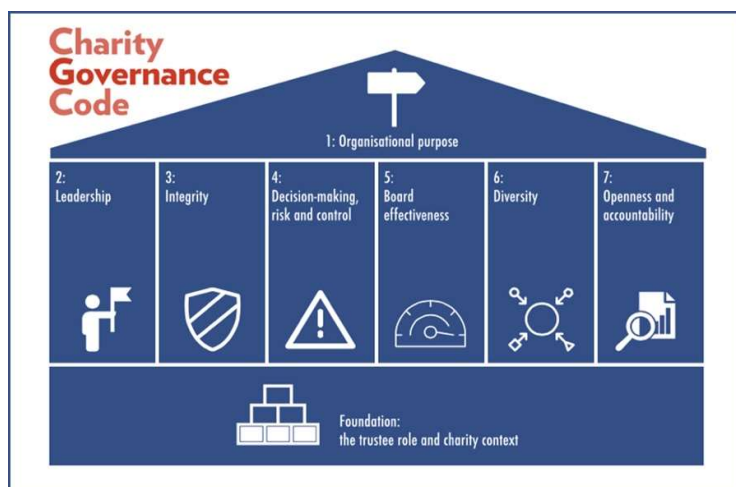
## Trustees

Trustees are elected, in line with policy on recruitment 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.

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. A parent/carer is expected to join the Board early in the new financial year following completion of active current recruitment.

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.

The Charity has a finance subcommittee, health and safety subcommittee and strategy/assurance/people subcommittee (previously quality assurance and strategic achievement) and income generation subcommittee. The subcommittees have annually reviewed terms of reference.



We continue to monitor ourselves against the Charity Governance Code:

The baseline exercise against the Governance Code is 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:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.

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- 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.

### Financial review

Ripon Community Link had total incoming resources of £779,633 and expenditure of £538,829 in the financial year. The Charity has performed well against budget despite the pandemic and has managed relatively to maintain its free reserves in the year. The Charity was prudent and has taken out a Government backed bounce back 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 2022/2023 budget process.

### Income

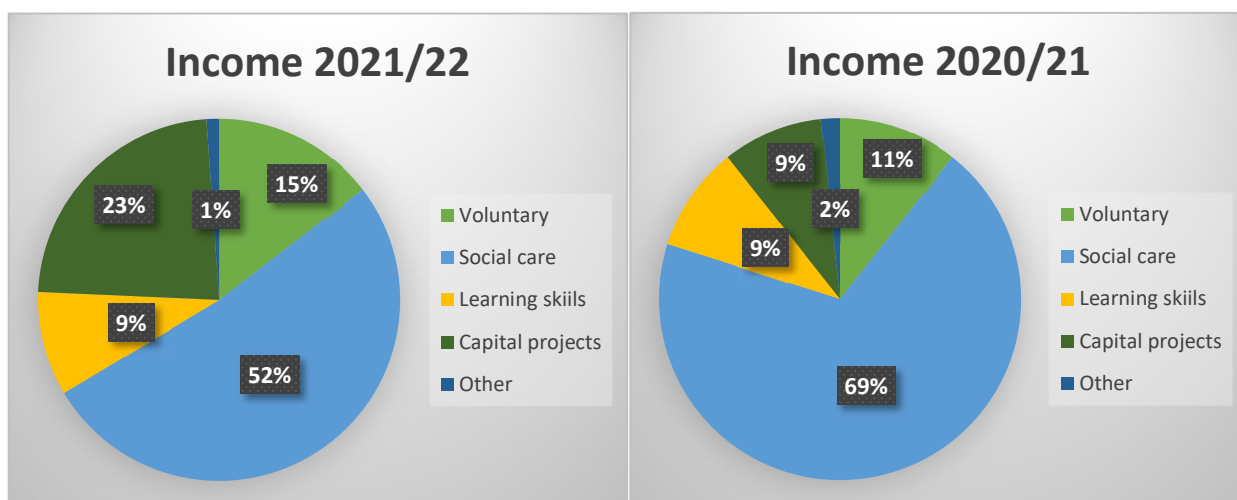
The Charity's principal funding sources are social care funding (main commissioning partner North Yorkshire County Council, also Leeds and York), voluntary income (fundraising activities including grants and donations) and income generated from learning skills activities, which includes the sale of produce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

The emphasis on how we generated our income in 2021/22 changed due to the impact of COVID-19 on our learning skills activities and the impact of the Capital Projects.

Over £181k has been raised for new capital projects in 2021/22 compared to £54k in 2020/21. All monies have been invested in fixed assets and allocated to designated funds accordingly.

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Year ended 31 March 2022



The Tea Room closed in 2020 due to the pandemic and our trial of take aways has generated more income than expected and outperformed budgeted expectations, catering income budget was £6,000 and actual income £9,424.

In horticulture the priority has been to increase profitability and reduce costs. This has been made possible by improved greenhouse facilities over recent years enabling more to be grown on site rather than purchased and grown on from larger nurseries and a staff restructure. We have also diversified the ranges of plants sold and increased volunteer input for example, in wreath making increasing profitability. The garden shop gifts range has further extended with Members making more items to sell alongside some specific purchased in stock to complement Member made items, and woodwork items produced in the workshop have been very popular.

Christmas represents significant income at the Walled Garden. Whilst Christmas tree income was lower than budgeted, the overall Christmas campaign was the highest on record with year-on-year increase over past 3 years. The success of the approach to Christmas retail has led the Charity to focus on developing improved retail in the new financial year, as a reliable and sustainable income source for the charity. Overall garden income has increased on previous year's performance from to £50,304 to £63,038, with a net income of £33,989 showing positive variance against budget of £6,674.

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 by ensuring we do not have over reliance on statutory funding by focusing on generating retail income where possible, and fundraised income.

## Ripon Community Link Company Limited

Year ended 31 March 2022

Covid-19 has brought increased risk to member income. During the pandemic the County Council agreed that payment would be made in advance rather than arrears based on planned activity, easing cash flow. Covid absences have also been paid for by the County Council. Despite this, Member income is lower than budget by almost £2,800. This can be explained by 2 Members moving out of area and school income has been lost which distorts the income from Member contracts as in reality several Members have increased their days with the service, and we have had new starters during the pandemic.

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 in the region.

### Expenditure

We continue to control expenditure effectively. Commercial contracts have been reviewed and re-negotiated where possible. Payroll expenditure increased in year due to increased care staff costs because of working in bubbles in smaller staff: Member ratios. All non-frontline care staff vacancies have been frozen or we have delayed recruitment if possible to divert funds into frontline care.

Expenditure on facility improvements has been carefully managed. There has been a weekly temporary additional Trustee subcommittee, Buildings subcommittee to oversee expenditure against budget for all the capital projects on site. The new build project has come in over budget due to 2 key areas. Building control required a bore hole ground investigation to eliminate risk of gypsum, this was not requested when planning permission was granted, this was an additional direct cost of £11,500 and the additional groundworks and retaining wall were required due to the change in foundation design, following ground investigation, costing an additional £10,500. However, there were savings in other areas including significant donated furniture, and the donation of the concrete for the foundations. Overall, the build project came in 6% over budget.

### Funds

The Charity holds funds of £607,238. Of this, £7,935 is restricted and the Trustees have designated £450,517. The unrestricted free reserves for the Charity are £148,786, which are 3.3 months slightly under the 4-month reserve 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 regularly review the reserves policy, 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. Fundraised income is subject to fluctuation as economic conditions change as is anticipated in the post-Covid recovery phase.



## Ripon Community Link Company Limited

Year ended 31 March 2022

- 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 as has been the case this year. 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.
- 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.

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.

The current level of reserves also allows the Charity to continue to explore and develop its sources of income whilst monitoring and controlling costs. Retail is a key development area for income generation in the next financial year and will enable the Charity to maintain reserves in line with policy and continue to meet the Charity's strategic aims.

### 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 to 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 bounce back loan to ensure that the uncertainties anticipated during the pandemic did not negatively impact cashflow. Repayments are fully factored into the new financial years budgeting process.

### 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.

## Ripon Community Link Company Limited

Year ended 31 March 2022

### 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. The charity has also introduced a Pay Spine providing a transparent framework for pay awards and career succession.

### 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 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. No fundraising complaints have been made during the financial year to the Charity. We encourage an open culture to report 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.

COVID-19 has affected and will continue to affect fundraised income it is anticipated as the economy navigates the post covid recovery phase. Ripon Community Link cancelled several events in year, however, reopened our events calendar in October with Apple Day which welcomed a return to on site fundraising.

### 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
<b>Member, Staff and Volunteer Safety Risk</b>	Immediate focus on keeping everyone safe. Hybrid site based and home support programme designed to keep Members at home and keep them safe whilst still offering some site-based services. 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.
<b>Member Risk</b> - in the form of reduced numbers of consequence of Covid-19.	Impact of Covid-19 has led to 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.
<b>Member Risk</b> -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

## Ripon Community Link Company Limited

Year ended 31 March 2022

<b>Staff risk - Overload</b>	<p>contacts to identify concerns. Risk rating for all Members and crisis packages established where necessary by social worker.</p> <p>Staff have worked in bubbles on site, we have had high sickness in year, mitigated by relief staff.</p>
<p><b>Financial Risk</b> - 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><b>Financial Risk- Impact of Covid-19.</b></p>	<p>Charity has worked hard to mitigate financial risk by adopting a three-strand financial strategy of avoiding over reliance on anyone 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. Emergency grant funding applications and launch of emergency funding campaign. Close and regular communication with commissioning partners. Secured use of government bounce back loan to ease fluctuations in cash flow if required.</p> <p>Increased emphasis on grant and major donor fundraising and specific capital campaign.</p>
<p><b>Information Technology Risk</b> - 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><b>Information Technology Risk</b> - Impact of Covid-19 on a digitally marginalised population</p>	<p>Full implementation of E-Tapestry providing cloud based member, fundraising and retail records, secure and GDPR compliant.</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><b>Facilities Risk</b> - 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><b>Facilities Risk</b> - Impact of Covid-19 and ability to social distance</p>	<p>Major build program for a toilet block, cess tank and new classroom building at the Walled Garden.</p>

## Ripon Community Link Company Limited

Year ended 31 March 2022

### 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.

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.
- Specific Trustees Subcommittee convened to monitor the facilities improvements, including expenditure

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.

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.

## **Ripon Community Link Company Limited**

**Year ended 31 March 2022**

The response to the Covid-19 Pandemic by the Trustees, CEO and Senior Leadership Team and staff and volunteer teams 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 has responded with great flexibility, determination and passion to help the Charity succeed. The plans have been adapted and stepped down in accordance with Government direction throughout the year at a safe and manageable pace.

### **Forthcoming year**

The Trustees and senior leadership team recognise that we continue in uncertain times with Covid being ever present, the current economic climate and the possibility of future recession and pressures on statutory funding. 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 Executive's Report.

### **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.

The Charity is fortunate to have a strong and loyal volunteer base, with a very low rate of turnover. During the year we had 40 regular volunteers, including Trustees. Three volunteers left the volunteer team to join our staff team and two Ripon Grammar School students left for University. At the time of writing we have welcomed six new volunteers to our regular team. In addition to this core team of volunteers we have event/occasional volunteers who support our outreach program and fundraising events, significantly reducing the associated cost of running these activities.

During the course of the year our volunteers undertook a multitude of tasks including: keeping the garden looking its best, working in the woodland, supporting our kiosk and retail sales, assisting in the production of cakes and jam and of course supporting our Members in session. A highly skilled team of regular volunteers worked tirelessly in the garden throughout the year, hugely improving our facilities in particular the Orchard, clearing overgrown areas and generally developing the space for our Members and visitors to enjoy. Volunteers also helped to clean and prepare the Woodland Lodge ensuring it was ready to welcome the Members.

We were incredibly grateful to one of our former volunteers, who returned to Ripon for the summer and together with other volunteers and the support of local businesses completely renovated our old workshop, turning it into a wonderful, fully equipped space for our Members to learn new woodworking skills and make wooden items for sale in the shop.

Another of our regular volunteers hosted a garden party for us in her own lovely garden raising over £800 for the Charity.

We continue to strengthen and benefit from our relationship with our Corporate Volunteers and are very grateful to Ridding Park, Briggs Equipment, RAF Menwith Hill for partnering with us in corporate volunteering. Their help and support has been invaluable and we will continue to nurture and develop these relationship and build others during 2022/23.

## **Ripon Community Link Company Limited**

Year ended 31 March 2022

We also value our relationship with Ripon Cathedral and C3 who brought a team of volunteers at Christmas to make wreaths for us to sell in our Christmas shop. Together they produced over 30 wreaths during the course of the day.

Not only do our volunteers, vastly improve our environment and enhance the lives of our Members, but we estimate our corporate and volunteer hours have saved the Charity well over £40,000 in time alone.

We could not do what we do without the support of our wonderful volunteers and we greatly appreciate their commitment and their generosity.

### **Trustees, Officers and Professional Advisors**

#### **Trustees**

Carolyn Sands (Chair)

Joe Bradley (Vice Chair)

Kathryn Harrison

Andrew Marson

Don Hanson

Charles David Mortimer (retired 30.09.2021)

Loretta Williams (December 2021)

Philip Ratcliff

Hilary Thompson

Dean John Dobson (co-opted December 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)

#### **Income Generation Subcommittee**

Kathryn Harrison (Chair), Carolyn Sands, Loretta Williams, Victoria Ashley (In attendance), Sarah Johnson (In attendance)

## Ripon Community Link Company Limited

Year ended 31 March 2022

### Senior Leadership Team

Chief Executive	Victoria Ashley
Social Care Manager	Lisa Fletcher
Head of Member Services	David Foster
Fundraiser	Sarah Johnson (left organisation 30.03.2021)

### Changes during the Year

Dean John Dobson was co-opted appointed, December 2021. Dean John is the Dean of Ripon Cathedral.

The Trustees wish to record their thanks to Charles David Mortimer and Loretta Williams for their service as Trustees. David continues as honorary Vice President and Loretta as Ambassador for the Charity.

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, Conyngham Hall Business Centre, Bond End, KNARESBOROUGH, North Yorkshire, HG5 9AY
Independent Examiner	Waltons Business Advisers Limited, Maritime House, Harbour Walk, The Marina, HARTLEPOOL, TS24 0UX

## Ripon Community Link Company Limited

Year ended 31 March 2022

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 challenges posed by 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 service models, whilst also working around a major build programme and all of the disruption this brings on site.

Furthermore, the Charity has benefitted from incredible support from the Community, Major Donors, Grant making Foundations and our loyal customers 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 Trustee's report was approved by the Trustees 18 August 2022 and is signed as authorised on its behalf by:

Carolyn Sands

Chair of Trustees and Director

Ripon Community Link



# Ripon Community Link Company Limited

Year ended 31 March 2022

## Independent Examiner's Report

I report to the charity Trustees on my examination of the financial statements of the company for the year ended 31 March 2022.

### RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the company (and 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 company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### INDEPENDENT EXAMINER'S STATEMENT

Since the company'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:

1. accounting records were not kept in respect of the company 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.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters 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 company and the company's Trustees as a body, for my work or for this report.

Signed:

Dated: 22 September 2022

HEATHER O'DRISCOLL FCA  
WALTONS BUSINESS ADVISERS LIMITED  
Chartered Accountants

# Ripon Community Link Company Limited

## For the Year Ended 31 March 2022

(A company limited by guarantee)

### Statement of Financial Activities (Income and Expenditure Account)

For the Year Ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>INCOME</b>					
Donations	3	31,130	263,521	294,651	118,792
<b>Charitable activities</b>					
Grants and Contracts	4	403,933	-	403,933	419,594
Learning Skills	4	72,462	-	72,462	56,874
<b>Other trading activities</b>					
Fundraising		6,874	1,290	8,164	4,028
Investments		315	-	315	311
Other income		108	-	108	6,090
<b>TOTAL INCOME</b>		<b>514,822</b>	<b>264,811</b>	<b>779,633</b>	<b>605,689</b>
<b>EXPENDITURE</b>					
Raising funds		884	-	884	168
Charitable activities	6.1	477,530	60,415	537,945	513,498
<b>TOTAL EXPENDITURE</b>		<b>478,414</b>	<b>60,415</b>	<b>538,829</b>	<b>513,666</b>
<b>Net income/ (expenditure) before transfers</b>		<b>36,408</b>	<b>204,396</b>	<b>240,804</b>	<b>92,023</b>
Transfers between funds	13 & 14	206,163	(206,163)	-	-
<b>Net movement in funds</b>		<b>242,571</b>	<b>(1,767)</b>	<b>240,804</b>	<b>92,023</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	15	356,732	9,702	366,434	274,411
<b>Total funds carried forward</b>	<b>15</b>	<b>£ 599,303</b>	<b>£ 7,935</b>	<b>£ 607,238</b>	<b>£ 366,434</b>

All activities derive from continuing operations.

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

# Ripon Community Link Company Limited

## For the Year Ended 31 March 2022

(A company limited by guarantee)

### Balance Sheet

As at 31 March 2022

Company registration number: 03062948

	Note	2022	2021
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	<b>8</b>	425,721	152,768
<b>CURRENT ASSETS</b>			
Stock		3,502	3,938
Debtors	<b>9</b>	28,154	51,121
Cash at Bank and in hand	<b>18</b>	298,035	292,440
		<hr/>	<hr/>
		329,691	347,499
<b>LIABILITIES</b>			
Creditors: amounts falling due within one year	<b>10</b>	110,414	66,729
		<hr/>	<hr/>
NET CURRENT ASSETS		219,277	280,770
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		644,998	433,538
Creditors: amounts falling due after more than one year	<b>11</b>	(31,340)	(42,503)
Provisions for liabilities	<b>12</b>	(6,420)	(24,601)
		<hr/>	<hr/>
<b>TOTAL NET ASSETS</b>		<b>£ 607,238</b>	<b>£ 366,434</b>
		<hr/>	<hr/>
<b>THE FUNDS OF THE CHARITY:</b>			
Restricted Funds	<b>13</b>	7,935	9,702
Unrestricted Funds			
- Designated Funds	<b>14</b>	450,517	182,768
- Undesignated Funds	<b>14</b>	148,786	173,964
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		<b>£ 607,238</b>	<b>£ 366,434</b>
		<hr/>	<hr/>

For the financial year ended 31 March 2022, 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 18 August 2022 and signed on its behalf by:

A. Marson - Director

# Ripon Community Link Company Limited

## For the Year Ended 31 March 2022

(A company limited by guarantee)

### Statement of Cash Flows

For the Year Ended 31 March 2022

		2022		2021	
	Note	£	£	£	£
<b>Net cash provided by operating activities</b>	<b>17</b>		310,185		144,689
<b>Cash flows from investing activities</b>					
Purchase of property, plant and equipment		(289,994)		(41,789)	
<b>Net cash provided by investing activities</b>			(289,994)		(41,789)
<b>Cash flows from financing activities</b>					
Cash inflows from new borrowing		-		50,000	
Loan repayments		(8,370)		-	
Pension deficit payments		(6,226)		(6,044)	
			(14,596)		43,956
<b>Change in cash and cash equivalents in the year</b>			5,595		146,856
Cash and cash equivalents at beginning of the year			292,440		145,584
<b>Cash and cash equivalents at end of the year</b>	<b>18,19</b>		£ 298,035		£ 292,440

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

# Ripon Community Link Company Limited

## For the Year Ended 31 March 2022

(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 2022

(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. 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	4% 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 2022

(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 FRS 102 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

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 2022

(A company limited by guarantee)

### Notes to the Accounts

#### 3 DONATIONS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Donations	22,449	83,050	105,499	18,028
Gift aid	3,181	5,142	8,323	3,056
Grants	5,500	175,329	180,829	97,708
	<u>£ 31,130</u>	<u>£ 263,521</u>	<u>£ 294,651</u>	<u>£ 118,792</u>

Included in Grants is Government grants of £nil (2021 - £14,852).

Restricted income in 2021 from donations was £4,939 and from grants was £84,082.

#### 4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Grants and Contracts</b>				
NYCC Service Contracts	318,705	-	318,705	330,217
Other Local Authorities	38,075	-	38,075	32,013
Private Contracts	47,153	-	47,153	57,364
	<u>£ 403,933</u>	<u>£ -</u>	<u>£ 403,933</u>	<u>£ 419,594</u>

Restricted income from charitable activities in 2021 was £nil.

#### Learning skills - with beneficiaries

Walled Garden Sales	63,038	-	63,038	50,304
Tea Room Sales	9,424	-	9,424	6,453
Other income	-	-	-	117
	<u>£ 72,462</u>	<u>£ -</u>	<u>£ 72,462</u>	<u>£ 56,874</u>

Restricted income from learning skills in 2021 was £nil.



## Ripon Community Link Company Limited

### For the Year Ended 31 March 2022

(A company limited by guarantee)

#### Notes to the Accounts

##### 5 TOTAL STAFF COSTS

	2022 £	2021 £
Wages and Salaries	361,723	319,540
Redundancy Costs	-	5,875
Social Security Costs	22,217	19,073
Other Pension Costs (Employer)	9,964	7,300
Pension Deficit Remeasurements	(12,097)	841
Other Employee Expenses	7,171	6,338
	<hr/>	<hr/>
	£ 388,978	£ 358,967
	<hr/>	<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 £163,593 (2021 - £153,809). Only one employee earns between £60,000 to £69,999 (2021 - 1).

#### Number of employees

The average number of full-time equivalent employees during the year was 14 (2021 - 13).

The head count of employees on the payroll as at March 2022 was 21 (2021 - 19).

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 2022

(A company limited by guarantee)

### Notes to the Accounts

#### 6 ANALYSIS OF TOTAL EXPENDITURE

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>6.1 Charitable activities</b>				
Staff Costs	339,472	49,506	388,978	358,967
Education and Leisure	3,507	871	4,378	3,909
Motor Expenses	1,018	2,925	3,943	2,932
Operational Costs	25,896	-	25,896	29,291
Walled Garden Purchases	29,677	150	29,827	27,812
Tea Room Purchases	4,391	-	4,391	2,526
Marketing and Website	191	-	191	366
Property Costs	24,009	6,812	30,821	36,768
Depreciation	17,041	-	17,041	12,167
Irrecoverable VAT	10,520	151	10,671	14,223
Support Costs	21,808	-	21,808	24,537
	<u>£ 477,530</u>	<u>£ 60,415</u>	<u>£ 537,945</u>	<u>£ 513,498</u>

Restricted expenditure in 2021 totalled £52,246 of which £nil was in support costs.

#### 6.2 Support costs

Independent Examiner's Fee	1,050	-	1,050	1,188
Accountancy Fees	18,532	-	18,532	21,809
Legal and Professional Fees	2,226	-	2,226	1,540
	<u>£ 21,808</u>	<u>£ -</u>	<u>£ 21,808</u>	<u>£ 24,537</u>

# Ripon Community Link Company Limited

## For the Year Ended 31 March 2022

(A company limited by guarantee)

### Notes to the Accounts

#### 7 RELATED PARTIES

No Trustees received remuneration or expenses during the year (2021 - £nil).

There were no other related party transactions in the reporting period which require disclosure (2021 - nil).

#### 8 TANGIBLE FIXED ASSETS

	Land £	Site Development £	Motor Vehicles £	Plant & Equipment £	Computers £	Total £
<b>Cost</b>						
At 1 April	65,601	42,612	53,006	103,793	13,585	278,597
Additions	-	259,728	-	26,080	4,186	289,994
Disposals	-	-	-	-	-	-
At 31 March	65,601	302,340	53,006	129,873	17,771	568,591
<b>Depreciation</b>						
At 1 April	-	1,861	30,314	93,370	284	125,829
Charge for year	-	2,074	7,780	3,006	4,181	17,041
Disposal in year	-	-	-	-	-	-
At 31 March	-	3,935	38,094	96,376	4,465	142,870
<b>Net Book Amounts At</b>						
31 March 2022	£ 65,601	£ 298,405	£ 14,912	£ 33,497	£ 13,306	£ 425,721
31 March 2021	£ 65,601	£ 40,751	£ 22,692	£ 10,423	£ 13,301	£ 152,768

#### 9 DEBTORS

	2022 £	2021 £
Fees Receivable	14,200	22,746
Prepayments	3,421	10,889
Accrued Income	8,015	17,473
Other Debtors	2,518	13
	£ 28,154	£ 51,121

# Ripon Community Link Company Limited

## For the Year Ended 31 March 2022

(A company limited by guarantee)

### Notes to the Accounts

	2022 £	2021 £
<b>10 LIABILITIES: Amounts falling due within one year</b>		
Bank Loan	11,160	7,497
Trade Creditors	20,919	10,958
Fees in advance	24,112	26,550
Social Security and Other Taxes	9,872	5,584
Accruals	43,085	12,136
Other creditors	1,266	4,004
	<hr/>	<hr/>
	£ 110,414	£ 66,729
	<hr/>	<hr/>

### 11 LIABILITIES: Amounts falling due after more than year

Bank Loan	31,340	42,503
	<hr/>	<hr/>
	£ 31,340	£ 42,503
	<hr/>	<hr/>

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	24,601	29,710
Remeasurements	(12,097)	280
Deficit contribution paid	(6,226)	(6,044)
Unwinding of the discount factor (interest expense)	142	655
	<hr/>	<hr/>
Pension provision at the end of the year	£ 6,420	£ 24,601
	<hr/>	<hr/>
<b>Income and expenditure impact</b>		
Interest expense	142	655
Remeasurements - impact of any changes in assumptions	(148)	841
Remeasurements - amendments to the contribution schedule	(11,949)	-
	<hr/>	<hr/>
	(11,955)	1,496
	<hr/>	<hr/>

The discount rate applied to the provision is 2.35% (2021 - 0.66%, 2020 - 2.53%). Further details are contained in Note 16.

# Ripon Community Link Company Limited

## For the Year Ended 31 March 2022

(A company limited by guarantee)  
Notes to the Accounts

### 13 RESTRICTED FUNDS

	Balance at 1 Apr 2021	Income	Expenditure	Transfer Capital Spend	Transfers	Balance at 31 Mar 2022
Restricted Funds	£	£	£	£	£	£
RWG 25	1,972	1,856	-	(3,828)	-	-
Minibus Fund	6,557	-	(2,925)	-	-	3,632
Woodwork	173	-	(173)	-	-	-
Workshop - Oliver Ford	-	10,000	(2,532)	-	-	7,468
Workshop - National Lottery	-	9,918	(5,669)	-	-	4,249
Workshop - Ellis Bates	-	1,000	(1,097)	-	97	-
New - Green House	-	5,000	(417)	(4,927)	344	0
Mein Trust	-	9,426	-	(9,426)	-	-
Alpkit	-	150	(150)	-	-	-
NYCC - Infection control	-	25,504	(25,504)	-	-	-
NYCC - Councillor Grant	-	2,000	(2,000)	-	-	-
Stonebridge Homes	-	500	-	(500)	-	-
Boost	-	340	(420)	-	80	-
Kick Start	-	11,197	(11,197)	-	-	-
Rank Foundation	-	10,043	(7,041)	-	-	3,003
Build Fund	1,000	159,921	-	(174,000)	-	(13,079)
Build Fund - F&F	-	14,081	(91)	(8,648)	(5,341)	-
Science Week	-	1,000	(1,000)	-	-	-
Catering Facilities	-	2,725	(49)	(14)	-	2,662
Wildflower Garden	-	150	(150)	-	-	-
	9,702	264,811	(60,415)	(201,343)	(4,820)	7,935

	Balance at 1 Apr 2020	Income	Expenditure	Transfer Capital Spend	Transfers	Balance at 31 Mar 2021
Restricted Funds	£	£	£	£	£	£
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)	-	-	-
Build Fund	-	1,000	-	-	-	1,000
	16,877	89,021	(52,246)	-	(43,950)	9,702

## **Ripon Community Link Company Limited**

### **For the Year Ended 31 March 2022**

(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.

Workshops: Monies received from Oliver Ford, National Lottery and Ellis Bates for developing and running the workshop.

New - Greenhouse: Funding £3,500 from Lord Barnby Foundation, £500 from Douglas Arter Foundation for purchase of greenhouse and further £1,000 from Lord Barnby Foundation for Cold Frames and Finishing.

Mein Trust: Sewerage and Toilets project (received after costs are incurred).

Alpkit: Donation for spending on the Stumpery area in the woodland.

NYCC - Infection Control: Grant for expenditure on infection control.

NYCC - Councillor Grant: Grant for Gazebo in Walled Garden.

Stonebridge Homes: Monies for plumbing for the new toilet block.

Boost: Monies received for the bikes.

KickStart: Allocate to salaries - funding for creating new jobs for 16 to 24 year olds on Universal Credits.

Rank Foundation: Retail development and catering development.

Build Fund: Funding received from various donors for the new build project. £13k is money pledged from the National Lottery, remaining to be paid on provision on a completion certificate.

Build Fund - Fixtures and Fittings: Funding received from various donors for equipment and supplies for the new build project.

Science Week: Grant for science projects.

Catering Facilities: For the renovation of the catering facilities.

Wildflower Garden: Grant from Alpkit for the Wildflower Garden.

# Ripon Community Link Company Limited

## For the Year Ended 31 March 2022

(A company limited by guarantee)

### Notes to the Accounts

#### 14 UNRESTRICTED FUNDS

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted Funds</b>					
<b><i>Designated</i></b>					
Fixed Assets	152,768	-	(17,041)	289,994	425,721
New build	30,000	-	-	(20,000)	10,000
Pension charges	-	-	-	4,796	4,796
Member retail	-	-	-	10,000	10,000
	182,768	-	(17,041)	284,790	450,517
<b><i>Undesignated</i></b>					
Free reserves	173,964	514,822	(461,373)	(78,627)	148,786
Total Unrestricted Funds	£ 356,732	£ 514,822	£ (478,414)	£ 206,163	£ 599,303
	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
<b>Unrestricted Funds</b>					
<b><i>Designated</i></b>					
Fixed Assets	123,146	-	(12,167)	41,789	152,768
New build	-	-	-	30,000	30,000
	123,146	-	(12,167)	71,789	182,768
<b><i>Undesignated</i></b>					
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

#### 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 had been set aside by the Trustees for the shortfall in funding for the new build project which has now been spent. A further £10,000 has been allocated for remaining works and landscaping for new property.

Pension charges: This money has been set aside to cover the new pension administration fees for the defined benefit scheme at £218 per month over the next 22 months.

Member retail: This money has been set aside by the trustees for the new retail project starting in the forthcoming year.

# Ripon Community Link Company Limited

## For the Year Ended 31 March 2022

(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	Funds	Funds
	£	£	£	£
Tangible Fixed Assets	-	425,721	-	425,721
Current Assets	296,960	24,796	7,935	329,691
Current Liabilities	(110,414)	-	-	(110,414)
Long term liabilities	(31,340)	-	-	(31,340)
Provisions	(6,420)	-	-	(6,420)
At 31 March 2022	£ 148,786	£ 450,517	£ 7,935	£ 607,238

	Unrestricted		Restricted	Total
	Undesignated	Designated	Funds	Funds
	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

#### 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 8% or inline with the auto enrolment thresholds during the accounting period. Members paid contributions at the rate of either 8% or inline with the auto enrolment thresholds during the accounting period.



# Ripon Community Link Company Limited

## For the Year Ended 31 March 2022

(A company limited by guarantee)

### Notes to the Accounts

#### 16 PENSION (continued)

##### Historic pension plan

The company participates in the scheme, a multi-employer scheme which provides benefits to some 638 non-associated participating employers. 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 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. 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 2021 are required to pay £6,226 per annum. 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 2021 was £52,733.

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	2022 £	2021 £	2020 £
Year 1	2,339	6,226	6,044
Year 2	2,339	6,412	6,226
Year 3	1,949	6,605	6,412
Year 4	-	5,669	6,605
Year 5	-	-	5,669
Year 6	-	-	-

The present values of the provision is £6,420 and detailed in note 12.

# Ripon Community Link Company Limited

## For the Year Ended 31 March 2022

(A company limited by guarantee)

### Notes to the Accounts

#### 17 RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES

	2022	2021
	£	£
<b>Net income for the reporting period</b>	240,804	92,023
<i>Adjustments for:</i>		
Finance charge on pension deficit	142	655
Remeasurement of pension deficit	(12,097)	280
Depreciation charges	17,041	12,167
Loan interest	870	-
Decrease in stock	436	3,885
Decrease/(increase) in trade and other debtors	22,967	(4,067)
Increase in trade and other creditors	40,022	39,746
<b>Net cash provided by operating activities</b>	<b>£ 310,185</b>	<b>£ 144,689</b>

#### 18 ANALYSIS OF CASH AND CASH EQUIVALENTS

Cash in hand	298,035	292,440
<b>Total cash and cash equivalents</b>	<b>£ 298,035</b>	<b>£ 292,440</b>

#### 19 ANALYSIS OF CHANGES IN NET DEBT

	At 01/04/2021 £	Cash-flows £	At 31/03/2022 £
Cash	292,440	5,595	298,035
Loans falling due within one year	(7,497)	(3,663)	(11,160)
Loans falling due after more than one year	(42,503)	11,163	(31,340)
	<b>£ 242,440</b>	<b>£ 13,095</b>	<b>£ 255,535</b>

#### 20 OPERATING LEASES

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

Within one year	-	820
In two to five years	-	205
	<b>£ -</b>	<b>£ 1,025</b>

The amount of non-cancellable operating lease payments recognised as an expense during the period was £820 (2021 - £820).