WORKING TOGETHER (LUDLOW) LTD

England & Wales · Charity number 1147358

Details

Other names	WORKING TOGETHER
Status	Registered
Legal form	Charitable company
Company number	07982400
Registered	2012-05-21
Register	View on the Charity Commission register

Contact

Address	Rockspring Community Centre Sandford Road Ludlow SY8 1SX
Phone	01584318925
Email	admin@workingtogetherludlow.co.uk
Website	workingtogetherludlow.co.uk

Activities

Objects: TO RELIEVE THE NEEDS OF PEOPLE WITH LEARNING DIFFICULTIES THROUGH THE PROVISION OF SUPPORT AND TRAINING, AND TO PROVIDE FACILITIES FOR RECREATION AND LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: We provide social, independent living and workskills opportunities for adults with learning disabilities at our mini cafe. In addition we run, a Youth Club for members up to the age of 18 and a Diversity Club which is a social club for members over the age of 25, a weekly Sports Club and Sewing Bee. We rely on voluntary involvement and volunteers play a key role is every aspect of our work.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability, Recreation
- **Who:** People With Disabilities

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Geography

- Herefordshire
- Shropshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£208,948	£192,679	-	-
2024-06-30	£180,923	£151,153	-	-
2023-06-30	£152,696	£129,632	-	-
2022-06-30	£143,753	£116,946	-	-
2021-06-30	£113,188	£86,967	-	-

Trustees

Name	Role	Appointed
NICOLA NORTH	Chair	2018-03-01
Alison Holman		2019-05-01
Alison Margaret Carr		2025-02-18
Emily Moseley		2017-09-11
Julia Maxwell-Muller		2024-02-12
Julian Crombleholme		2019-05-01
Kay Lorraine Hedges		2025-02-18
Lieutenant Colonel Michael Gordon Beazley MBE, MA		2020-05-13

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WORKING TOGETHER (LUDLOW) LTD

England & Wales - Charity number 1147358

Accounts

Charity number: 1147358

Company number: 07982400

(England and Wales)

Working Together (Ludlow) Limited

Report of the Trustees and Examined Financial Statements

For the year ended 30 June 2025

Working Together (Ludlow) Limited
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For the year ended 30 June 2025

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Working Together (Ludlow) Limited
Report of the Trustees
For the year ended 30 June 2025

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 30 June 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

Statement on public benefit

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

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

Volunteers

The Trustees are very grateful for the commitment and dedication given by the Working Together volunteers through this year. Our volunteers support the staff team and our members at our daytime activities at Rockspring, Youth Club, Diversity, Sewing Bee and Writers' Club. Our wonderful, reliable volunteers in Craven Arms continue with their hard work and committment at the Charity Bookshop, providing a sustainable fundraising stream for the charity as well as opportunities for our members to get involved in stock management, book stalls at local events, enjoyment of books and generating online sales.

Key Personnel Changes

All our staff, daytime and evening, have continued to work tirelessly, with dedication and commitment to deliver the very best services and support to our members and their families.

There have been no new appointments during the year, but staff members continue to be flexible in their hours to meet the demands of the rota and to reflect further increases in the number of daytime members and commissioning framework requirements.

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

ACHIEVEMENTS AND PERFORMANCE

Significant activities

Working Together has continued to promote a positive image of the role that people with learning disabilities and difficulties can play in the wider community. Our members are well-known, liked and respected throughout the local area. The space we have at the Rockspring Centre has enabled us to continue to grow our membership and deliver high quality services 5 days a week.

During 2024/25 numbers attending each day have continued to increase. Youth Club continues to thrive, with the ongoing support of Children in Need, delivering a comprehensive weekly programme of positive opportunities and activities on a Tuesday evening. Diversity continues, with participating members enjoying a wide range of social activities each fortnight.

The Rockspring Centre offers:

- A place for people to come together to learn, build confidence and make friends
- A skills training centre for our members, particularly in relation to food and drink
- Arts and crafts workspace
- A social club and safe haven
- A friendly meeting point for supporters, members and volunteers

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

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

Social and Activity Projects including Youth Club, Diversity, Sewing Bee and Writers' Club:
Youth Club (11-18) - Weekly Youth Club sessions, held at Rockspring, have included the following activities:

- Food preparation and tasting
- Crafts
- Physical activities
- Use of computers
- Communication games

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

- Meals out
- Bowling and croquet
- Quiz nights

Sewing Bee and Makers Club encourages members to develop and improve their sewing and crafting skills. Writers' Club encourages members to share their creative writing.

Our regular Newsletter shares stories, photos and useful information with our members and supporters. Trustees have met quarterly, both in person and/or via Zoom.

FINANCIAL REVIEW

Total receipts for the year were £208,948 of which £204,824 were to unrestricted funds and £4,124 were restricted to specified projects. Member fees contributed £143,682, an increase of 21% on last year, reflecting the increased number of day places for members across five days and an annual uplift in fees payments by the local authority. The Charity Bookshop generated £41,442. Donations provided a further £15,259 from a broad range of valued donors and attendance at various events including the Spring Festival and Ludlow Food Festival. Grants received totalled £5,474. Children in Need approved a three year funding application effective from February 2025. Donations show an increase on the previous year following some significant fundraising by supporters.

Total payments for the year were £192,679 of which £132,508 was spent on wages following establishment growth to reflect growing member numbers and building responsibilities. The excess of payments over receipts was £19,029 which allows £189,347 to be carried forward into next year.

Reserves

It is our policy to try to maintain a balance of unrestricted funds which equates to at least 6 months unrestricted payments. This is equivalent to £90,425. It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance on unrestricted funds at the year-end of £182,012, means that the charity has achieved this target for 2024/25. We still await progress on the lease for our space at the Rockspring Centre from the local authority, which, once signed will increase our associated outgoings and liabilities. Looking forward, Trustees will continue to keep close management of the finances to ensure the charity remains in a strong financial position.

Going concern

The financial position of the Charity remains sound. Income levels are increasing in line with our Business Plan, by continuing to improve our daytime offer and the number of members attending daytime activities. This fee income is supplemented by income generated at the Charity Bookshop. We have been able to maintain sufficient income levels to meet our closely managed expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

It is registered as a charity with the Charity Commission.

Recruitment and appointment of trustees

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

REFERENCE AND ADMINISTRATIVE INFORMATION

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

Trustees

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

	Emily Moseley
	Louise Anton
	(Resigned: 12 November 2024)
	Julian Crumbleholme
	Alison Holman
	Michael Beazley MBE
	Nicola North - Chair
	Julia Maxwell Muller
	Alison Carr
	(Appointed: 09 March 2025)
	Kay Hedges
	(Appointed: 18 February 2025)
Senior management	Nigel Bishop

Independent examiners	JJ Accounts Limited Redroofs Berrington Road Tenbury Wells WR15 8EN
Bankers	Lloyds Bank plc Broad Street Ludlow SY8 1NQ CCLA Fund Managers Limited PO Box 12892 Dunmow Essex CM6 9DL

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



02 December 2025

Nicola North - Chair

Working Together (Ludlow) Limited
Independent Examiners Report to the Trustees
For the year ended 30 June 2025

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 June 2025.

Responsibilities and basis of report

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

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

Independent examiners statement

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

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

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

JJ Accounts Limited
Redroofs
Berrington Road
Tenbury Wells
WR15 8EN

02 December 2025

Working Together (Ludlow) Limited
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 30 June 2025

	Notes	Unrestricted funds	Restricted funds	2025	2024
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	16,609	4,124	20,733	20,872
Charitable activities	3				
Daytime activities		141,494	-	141,494	116,569
Social and Active Projects - Youth Club and Diversity		2,188	-	2,188	2,057
Book Shop		41,442	-	41,442	37,213
Other trading activites	4				
Other activities for generating funds		834	-	834	1,938
Investments	5				
Bank interest receivable		2,257	-	2,257	2,274
Total		**204,824**	**4,124**	**208,948**	**180,923**
Expenditure on:					
Charitable activities	6/7				
Daytime activities		(157,515)	(763)	(158,278)	(120,553)
Social and Active Projects - Youth Club and Diversity		(2,421)	(11,067)	(13,488)	(10,899)
Book Shop		(20,913)	-	(20,913)	(19,701)
Total		**(180,849)**	**(11,830)**	**(192,679)**	**(151,153)**
Net gains/(losses) on investments		(1,449)	-	(1,449)	-
Other recognised gains/losses					
Net movement in funds		**22,526**	**(7,706)**	**14,820**	**29,770**
Reconciliation of funds					
Total funds brought forward		159,486	10,832	170,318	140,548
Total funds carried forward		**182,012**	**3,126**	**185,138**	**170,318**

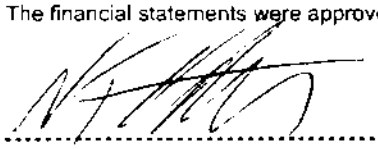
Working Together (Ludlow) Limited
Statement of Financial Position
As at 30 June 2025

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	12	7,989	6,730
Investments	13	33,551	-
		41,540	**6,730**
Current assets			
Debtors	14	15,242	7,097
Cash at bank and in hand		146,433	165,755
		161,675	**172,852**
Creditors: amounts falling due within one year	15	(13,869)	(9,264)
Net current assets		**147,806**	**163,588**
Total assets less current liabilities		**189,346**	**170,318**
Provisions for liabilities		(4,208)	-
Net assets		**185,138**	**170,318**
The funds of the charity			
Restricted income funds	16	3,126	10,832
Unrestricted income funds	16	182,012	159,486
Total funds		**185,138**	**170,318**

For the year ended 30 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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



Nicola North - Chair
Trustee

02 December 2025

1. Accounting Policies

Basis of accounting

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

Working Together (Ludlow) Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

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

Funds

Funds held by the charity are either

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

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

Incoming resources

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

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

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

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

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

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

Investment income is recognised on a receivable basis.

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

Donated services and facilities

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

Resources expended

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

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

Charitable activities

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

Support costs

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

Taxation

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

Tangible fixed assets

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

Plant and machinery	25% per annum on cost

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2025	2024
	£	£	£	£
Donations received	15,259	-	15,259	9,092
Grants received	1,350	4,124	5,474	11,780
	16,609	**4,124**	**20,733**	**20,872**

Analysis of grants received

	2025	2024
	£	£
BBC Children in Need	4,124	9,830
Bella Acapella	-	1,000
Flowfit	300	-
Ludlow Golf Club	1,500	-
M Davies	5,640	-
Other	3,088	1,952
Shropshire Council	1,350	1,950
Spring, Food and Winter Festivals	981	3,087
Tesco Groundworks	1,000	-
The Millichope Foundation	2,000	2,000
The Squirrel	-	1,053
White Stuff	750	-
	20,733	**20,872**

3. Income from charitable activities

	2025	2024
	£	£
Unrestricted funds		
Daytime activities		
Food sales	3,962	3,641
Members' contributions	137,532	112,928
	141,494	**116,569**
Social and Active Projects - Youth Club and Diversity		
Members' contributions	2,188	2,057
Book Shop		
Income from charitable activities	41,442	37,213
	185,124	**155,839**

4. Income earned from other activities

	2025	2024
	£	£
Unrestricted funds		
Other activities for generating funds	834	1,938
	834	**1,938**

5. Investment income

	2025	2024
	£	£
Unrestricted funds		
Bank interest receivable	2,257	2,274
	2,257	**2,274**

Investment income arises from interest earned on the funds held in the deposit account.

6. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2025	2024
	£	£	£	£
Daytime activities	137,715	763	138,478	104,917
Social and Active Projects - Youth Club and Diversity	2,421	11,067	13,488	10,899
Book Shop	10,678	-	10,678	11,301
Support costs	30,035	-	30,035	24,036
	180,849	**11,830**	**192,679**	**151,153**

7. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2025	2024
	£	£	£	£
Support costs				
Daytime activities	138,478	19,800	158,278	120,553
Social and Active Projects - Youth Club and Diversity	13,488	-	13,488	10,899
Book Shop	10,678	10,235	20,913	19,701
	162,644	**30,035**	**192,679**	**151,153**

8. Analysis of support costs

	Daytime activities	Book Shop	2025	2024
	£	£	£	£
Administration	3,848	-	3,848	2,954
Premises	5,386	10,235	15,621	14,696
Insurance	1,107	-	1,107	1,058
Subscriptions	1,434	-	1,434	924
Repairs and maintenance	2,538	-	2,538	2,324
Governance costs	5,487	-	5,487	2,080
	19,800	**10,235**	**30,035**	**24,036**

9. Net income/(expenditure) for the year

The net income for the year is £14,820 (2024 £29,770).

10. Staff costs

Total staff costs for the year ended 30 June 2025 were:

	2025	2024
	£	£
Salaries and wages	128,210	100,901
Social security costs	2,852	823
Pension costs	1,446	905
	132,508	**102,629**

	2025	2024
Administration	2	2
Charitable Activities	9	8
	11	**10**

11. Comparative for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	2024
	£	£	£
Income and endowments from:			
Donations and legacies	11,042	9,830	20,872
Charitable activities	155,839	-	155,839
Other trading activites	1,938	-	1,938
Investments	2,274	-	2,274
Total	**171,093**	**9,830**	**180,923**
Expenditure on:			
Charitable activities	(141,958)	(9,195)	(151,153)
Total	**(141,958)**	**(9,195)**	**(151,153)**
Net income	**29,135**	**635**	**29,770**
Reconciliation of funds			
Total funds brought forward	130,351	10,197	140,548
Total funds carried forward	**159,486**	**10,832**	**170,318**

12. Tangible fixed assets

Cost or valuation	Plant and machinery
	£
At 01 July 2024	17,428
Additions	6,149
Disposals	(249)
At 30 June 2025	**23,328**
Depreciation	
At 01 July 2024	10,698
Disposals	(125)
Charge for year	4,766
At 30 June 2025	**15,339**
Net book values	
At 30 June 2025	**7,989**
At 30 June 2024	**6,730**

Investments

13. Analysis of investments between funds as at year ended 30 June 2025

Unrestricted funds

£35,000 was invested in the COIF Charities Ethical Investment Fund Account on 4 December 2024. At 30 June 2025 the investment had a value of £33,551, a reduction of £1,449.

14. Debtors

	2025	2024
	£	£
Amounts due within one year:		
Prepayments and accrued income	3,631	-
Other debtors	11,611	7,097
	15,242	**7,097**

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	592	72
Other creditors	7,080	7,577
Accruals and deferred income	6,197	1,615
	13,869	**9,264**

A provision for doubtful debts of £4,208 was set up during the year.

16. Movement in funds

Unrestricted Funds

	Balance at 01/07/2024	Incoming resources	Outgoing resources	Gains and losses	Balance at 30/06/2025
	£	£	£	£	£
General					
Book Shop	38,085	41,442	(20,913)	-	58,614
Diversity	14,021	2,077	(2,421)	-	13,677
Daytime Activities	105,425	159,844	(157,515)	(1,449)	106,305
Youth Club	1,955	1,461	-	-	3,416
	159,486	**204,824**	**(180,849)**	**(1,449)**	**182,012**

Unrestricted Funds - Previous year

	Balance at 01/07/2023	Incoming resources	Outgoing resources	Gains and losses	Balance at 30/06/2024
	£	£	£	£	£
General					
Book Shop	20,574	37,212	(19,701)	-	38,085
Diversity	13,472	2,953	(2,404)	-	14,021
Daytime Activities	95,404	129,874	(119,853)	-	105,425
Youth Club	901	1,054	-	-	1,955
	130,351	**171,093**	**(141,958)**	-	**159,486**

Purpose of unrestricted Funds

Diversity

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

Youth Club

This fund helps to provide weekly activities for 11 to 18 year olds.

Book Shop

Bookshop has brought a new fundraising stream to the charity together with new opportunities for our members to get involved in stock management, enjoyment of books and online sales.

Daytime Activities

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

Restricted Funds

	Balance at 01/07/2024	Incoming resources	Outgoing resources	Balance at 30/06/2025
	£	£	£	£
Daytime Activities	1,657	-	(762)	895
Youth Club	9,175	4,124	(11,068)	2,231
	10,832	**4,124**	**(11,830)**	**3,126**

Restricted Funds - Previous year

	Balance at 01/07/2023	Incoming resources	Outgoing resources	Balance at 30/06/2024
	£	£	£	£
Daytime Activities	2,357	-	(700)	1,657
Youth Club	7,840	9,830	(8,495)	9,175
	10,197	**9,830**	**(9,195)**	**10,832**

Purpose of restricted funds

Youth Club

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

Daytime Activities

This fund includes the income and expenditure relating grants for specific items to assist with daytime activities.

17. Analysis of net assets between funds

	Tangible fixed assets	Investments	Net current assets / (liabilities)	Provisions	Net Assets
	£	£	£	£	£
Unrestricted funds					
General					
Book Shop	-	-	58,614	-	58,614
Diversity	117	-	13,560	-	13,677
Daytime Activities	7,500	33,551	69,462	(4,208)	106,305
Youth Club	-	-	3,416	-	3,416
Restricted funds					
Daytime Activities	237	-	658	-	895
Youth Club	135	-	2,096	-	2,231
	7,989	**33,551**	**147,806**	**(4,208)**	**185,138**

Previous year

	Tangible fixed assets	Investments	Net current assets / (liabilities)	Provisions	Net Assets
	£	£	£	£	£
Unrestricted funds					
General					
Book Shop	-	-	38,085	-	38,085
Diversity	234	-	13,787	-	14,021
Daytime Activities	5 277	-	100,148	-	105,425
Youth Club	-	-	1,955	-	1,955
Restricted funds					
Daytime Activities	999	-	658	-	1,657
Youth Club	220	-	8,955	-	9,175
	6,730	**-**	**163,588**	**-**	**170,318**

WORKING TOGETHER (LUDLOW) LTD

England & Wales - Charity number 1147358

Accounts

Charity number: 1147358

Company number: 07982400

(England and Wales)

Working Together (Ludlow) Limited

Report of the Trustees and Examined Financial Statements

For the year ended 30 June 2024

Working Together (Ludlow) Limited
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For the year ended 30 June 2024

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Working Together (Ludlow) Limited
Report of the Trustees
For the year ended 30 June 2024

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 30 June 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

Statement on public benefit

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

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

Volunteers

The Trustees are very grateful for the commitment and dedication given by the Working Together volunteers through this year. Our volunteers support the staff team and our members at our daytime activities at Rockspring, Youth Club, Diversity, Sewing Bee and Writers' Club. Our wonderful, reliable volunteers in Craven Arms hard work and dedication at the Charity Bookshop provides a sustainable fundraising stream to the charity as well as opportunities for our members to get involved in stock management, book stalls at local events, enjoyment of books and generating online sales.

Key Personnel Changes

All of our staff, daytime and evening, have continued to work tirelessly, with dedication and commitment to deliver the very best services and support to our members and their families.

We welcome Kevan Amphlett-Whyley to the role of Caretaker & Compliance Assistant as our building responsibilities at the Rockspring Centre have increased. Several team members have increased their contracted hours to reflect the increasing daytime members and commissioning framework requirements.

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

ACHIEVEMENTS AND PERFORMANCE

Significant activities

Working Together has continued to promote a positive image of the role that people with learning disabilities and difficulties can play in the wider community. Our members are well-known, liked and respected throughout the local area. The space we have at the Rockspring Centre has enabled us to continue to grow our membership and deliver high quality services 5 days a week.

During 2023/24 numbers attending each day have continued to increase. Youth Club continues to thrive, with the support of Children in Need, delivering a comprehensive weekly programme of positive opportunities and activities on a Tuesday evening. Diversity continues, with growing numbers participating and members enjoying a wide range of social activities each fortnight.

The Rockspring Centre offers:

- A place for people to come together to learn, build confidence and make friends
- A skills training centre for our members, particularly in relation to food and drink
- Arts and crafts workspace
- A social club and safe haven
- A friendly meeting point for supporters, members and volunteers

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

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

Social and Activity Projects including Youth Club, Diversity, Sewing Bee and Writers' Club:
Youth Club (11-18) - Weekly Youth Club sessions, held at Rockspring, have included the following activities:

- Food preparation and tasting
- Crafts
- Physical activities
- Use of computers
- Communication games

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

- Meals out
- Bowling and croquet
- Quiz nights

Sewing Bee and Makers Club encourages members to develop and improve their sewing and crafting skills. Writers' Club encourages members to share their creative writing.

Our regular Newsletter shares stories, photos and useful information with our members and supporters. Trustees have met quarterly, both in person and/or via Zoom.

FINANCIAL REVIEW

Total receipts for the year were £180,923 of which £171,093 were to unrestricted funds and £9,830 were restricted to specified projects. Member fees contributed £112,928, an increase of 27.7% on last year, reflecting the increased number of day places for members across five days and an annual uplift in fees payments by the local authority from April 2023. The Charity Bookshop generated £37,213. Donations provided a further £9,092 from a broad range of valued donors and attendance at various events including the Spring Festival and Ludlow Food Festival. Grants received totalled £11,780, the majority from Children in Need £9,830. Grants are down on the previous year as no new applications have been submitted during this period.

Total payments for the year were £151,153 of which £102,629 was spent on wages following establishment growth to reflect growing member numbers and building responsibilities. The excess of payments over receipts was £29,770, which allows £170,318 to be carried forward into next year.

Reserves

It is our policy to try to maintain a balance of unrestricted funds which equates to at least 6 months' unrestricted payments. This is equivalent to £70,979. It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance on unrestricted funds at the year end of £159,486, means that the charity has achieved this target for 2023/24. We are anticipating signing a lease for our space at the Rockspring Centre in 2024/25 which will increase our financial outgoings and liabilities. Looking forward, Trustees will continue to keep close management of the finances to ensure the charity remains in a strong financial position.

Going concern

The financial position of the Charity remains sound. Income levels are increasing in line with our Business Plan, by continuing to improve our daytime offer and the number of members attending daytime activities. This fee income is supplemented by income generated at the Charity Bookshop. We have been able to maintain sufficient income levels to meet our closely managed expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

It is registered as a charity with the Charity Commission.

Recruitment and appointment of trustees

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

REFERENCE AND ADMINISTRATIVE INFORMATION

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

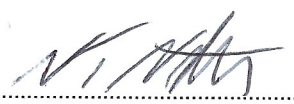
Trustees

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

	Mrs Emily Moseley
	Mr Simon Lambourne
	(Resigned: 12 February 2024)
	Mrs Louise Anton
	(Appointed: 30 September 2019)
	(Resigned: 12 November 2024)
	Mr Julian Crombleholme
	Mrs Alison Holman
	Mr Michael Beazley MBE
	Mrs Nicola North - Chair
	Julia Maxwell Muller
	(Appointed: 14 February 2024)
Senior management	Nigel Bishop

Independent examiners	JJ Accounts Limited Redroofs Berrington Road Tenbury Wells WR15 8EN
Bankers	Lloyds Bank plc Broad Street Ludlow SY8 1NQ

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



..... 26 November 2024

Mrs Nicola North - Chair

Working Together (Ludlow) Limited
Independent Examiners Report to the Trustees
For the year ended 30 June 2024

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 June 2024.

Responsibilities and basis of report

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

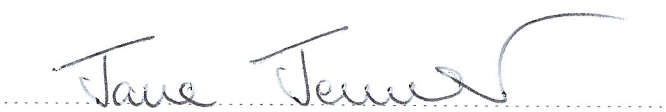
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiners statement

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

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

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



JJ Accounts Limited
Redroofs
Berrington Road
Tenbury Wells
WR15 8EN

26 November 2024

Working Together (Ludlow) Limited
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 30 June 2024

	Notes	Unrestricted funds	Restricted funds	2024	2023
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	11,042	9,830	20,872	25,199
Charitable activities	3				
Daytime activities		116,569	-	116,569	90,931
Social and Active Projects - Youth Club and Diversity		2,057	-	2,057	1,640
Book Shop		37,213	-	37,213	32,931
Other trading activites	4				
Other activities for generating funds		1,938	-	1,938	1,985
Investments	5				
Bank interest receivable		2,274	-	2,274	10
Total		**171,093**	**9,830**	**180,923**	**152,696**
Expenditure on:					
Charitable activities	6/7				
Daytime activities		(119,853)	(700)	(120,553)	(100,986)
Social and Active Projects - Youth Club and Diversity		(2,404)	(8,495)	(10,899)	(10,399)
Book Shop		(19,701)	-	(19,701)	(18,247)
Total		**(141,958)**	**(9,195)**	**(151,153)**	**(129,632)**
Net income		**29,135**	**635**	**29,770**	**23,064**
Reconciliation of funds					
Total funds brought forward		130,351	10,197	140,548	117,484
Total funds carried forward		**159,486**	**10,832**	**170,318**	**140,548**

Registered Number : 07982400

Working Together (Ludlow) Limited
Statement of Financial Position
As at 30 June 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	11	6,730	5,236
		6,730	**5,236**
Current assets			
Debtors	12	7,097	3,484
Cash at bank and in hand		165,755	138,823
		172,852	**142,307**
Creditors: amounts falling due within one year	13	(9,264)	(6,995)
Net current assets		**163,588**	**135,312**
Total assets less current liabilities		**170,318**	**140,548**
Net assets		**170,318**	**140,548**
The funds of the charity			
Restricted income funds	14	10,832	10,197
Unrestricted income funds	14	159,486	130,351
Total funds		**170,318**	**140,548**

For the year ended 30 June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

Mrs Nicola North - Chair
Trustee

26 November 2024

1. Accounting Policies

Basis of accounting

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

Working Together (Ludlow) Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

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

Funds

Funds held by the charity are either

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

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

Incoming resources

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

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

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

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

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

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

Investment income is recognised on a receivable basis.

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

Donated services and facilities

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

Resources expended

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

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

Charitable activities

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

Support costs

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

Taxation

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

Tangible fixed assets

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

Plant and machinery	25% per annum on cost

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Donations received	9,092	-	9,092	9,196
Grants received	1,950	9,830	11,780	16,003
	11,042	**9,830**	**20,872**	**25,199**

Analysis of grants received

	2024	2023
	£	£
BBC Children in Need	9,830	10,330
Bella Acapella	1,000	-
Connexus	-	2,810
Humphrey Salwey	-	400
Ludlow Golf Club	-	2,500
Ludlow School	-	1,150
Ludlow Spring, Winter and Christmas Fayre	3,087	1,142
Ludlow Town Council	-	563
Other	1,952	2,005
Shropshire Council	1,950	2,300
The Millichope Foundation	2,000	2,000
The Squirrel	1,053	-
	20,872	**25,199**

3. Income from charitable activities

	2024	2023
	£	£
Unrestricted funds		
Daytime activities		
Food sales	3,641	2,548
Members' contributions	112,928	88,383
	116,569	**90,931**
Social and Active Projects - Youth Club and Diversity		
Members' contributions	2,057	1,640
Book Shop		
Income from charitable activities	37,213	32,931
	155,839	**125,502**

4. Income earned from other activities

	2024	2023
	£	£
Unrestricted funds		
Other activities for generating funds	1,938	1,985
	1,938	**1,985**

5. Investment income

	2024	2023
	£	£
Unrestricted funds		
Bank interest receivable	2,274	10
	2,274	**10**

Investment income arises from interest earned on the funds held in the deposit account.

6. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Daytime activities	104,217	700	104,917	89,225
Social and Active Projects - Youth Club and Diversity	2,404	8,495	10,899	10,399
Book Shop	19,701	-	19,701	18,247
Support costs	15,636	-	15,636	11,761
	141,958	**9,195**	**151,153**	**129,632**

7. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2024	2023
	£	£	£	£
Support costs				
Daytime activities	104,917	15,636	120,553	100,986
Social and Active Projects - Youth Club and Diversity	10,899	-	10,899	10,399
Book Shop	19,701	-	19,701	18,247
	135,517	**15,636**	**151,153**	**129,632**

8. Analysis of support costs

	2024	2023
	£	£
Daytime activities		
Administration	2,954	2,798
Premises	6,296	3,592
Insurance	1,058	978
Subscriptions	924	680
Repairs and maintenance	2,324	2,099
Governance costs	2,080	1,614
	15,636	**11,761**

9. Staff costs

Total staff costs for the year ended 30 June 2024 were:

	2024	2023
	£	£
Salaries and wages	100,901	84,498
Social security costs	823	1,446
Pension costs	905	1,058
	102,629	**87,001**

	2024	2023
Administration	2	2
Charitable Activities	8	8
	10	**10**

10. Comparative for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	2023
	£	£	£
Income and endowments from:			
Donations and legacies	12,059	13,140	25,199
Charitable activities	125,502	-	125,502
Other trading activites	1,985	-	1,985
Investments	10	-	10
Total	**139,556**	**13,140**	**152,696**
Expenditure on:			
Charitable activities	(119,856)	(9,776)	(129,632)
Total	**(119,856)**	**(9,776)**	**(129,632)**
Net income	**19,700**	**3,364**	**23,064**
Reconciliation of funds			
Total funds brought forward	110,651	6,833	117,484
Total funds carried forward	**130,351**	**10,197**	**140,548**

11. Tangible fixed assets

Cost or valuation	Plant and machinery
	£
At 01 July 2023	12,687
Additions	4,741
At 30 June 2024	**17,428**
Depreciation	
At 01 July 2023	7,451
Charge for year	3,247
At 30 June 2024	**10,698**
Net book values	
At 30 June 2024	**6,730**
At 30 June 2023	**5,236**

12. Debtors

	2024	2023
	£	£
Amounts due within one year:		
Other debtors	7,097	3,484
	7,097	**3,484**

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	72	423
Other creditors	7,577	5,004
Accruals and deferred income	1,615	1,568
	9,264	**6,995**

Included in accruals and deferred income is £1,350 deferred income from Shropshire Council. This will be treated as income in the year ended 30 June 2025.

14. Movement in funds

Unrestricted Funds

	Balance at 01/07/2023 £	Incoming resources £	Outgoing resources £	Balance at 30/06/2024 £
General				
Book Shop	20,574	37,212	(19,701)	38,085
Diversity	13,472	2,953	(2,404)	14,021
Daytime Activities	95,404	129,874	(119,853)	105,425
Youth Club	901	1,054	-	1,955
	130,351	**171,093**	**(141,958)**	**159,486**

Unrestricted Funds - Previous year

	Balance at 01/07/2022 £	Incoming resources £	Outgoing resources £	Balance at 30/06/2023 £
General				
Book Shop	5,890	32,931	(18,247)	20,574
Diversity	13,014	3,039	(2,581)	13,472
Daytime Activities	91,747	102,685	(99,028)	95,404
Youth Club	-	901	-	901
	110,651	**139,556**	**(119,856)**	**130,351**

Purpose of unrestricted Funds

Youth Club

This fund helps to provide weekly activities for 11 to 18 year olds.

Diversity

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

Book Shop

Bookshop has brought a new fundraising stream to the charity together with new opportunities for our members to get involved in stock management, enjoyment of books and online sales.

Daytime Activities

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

Restricted Funds

	Balance at 01/07/2023	Incoming resources	Outgoing resources	Balance at 30/06/2024
	£	£	£	£
Daytime Activities	2,357	-	(700)	1,657
Youth Club	7,840	9,830	(8,495)	9,175
	10,197	**9,830**	**(9,195)**	**10,832**

Restricted Funds - Previous year

	Balance at 01/07/2022	Incoming resources	Outgoing resources	Balance at 30/06/2023
	£	£	£	£
Daytime Activities	1,200	2,810	(1,653)	2,357
Youth Club	5,633	10,330	(8,123)	7,840
	6,833	**13,140**	**(9,776)**	**10,197**

Purpose of restricted funds

Youth Club

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

Daytime Activities

This fund includes the income and expenditure relating grants for specific items to assist with daytime activities.

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
General			
Book Shop	-	38,085	38,085
Diversity	234	13,787	14,021
Daytime Activities	5,277	100,148	105,425
Youth Club	-	1,955	1,955
Restricted funds			
Daytime Activities	999	658	1,657
Youth Club	220	8,955	9,175
	6,730	**163,588**	**170,318**

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
General			
Book Shop	-	20,574	20,574
Diversity	351	13,121	13,472
Daytime Activities	3,079	92,325	95,404
Youth Club	-	901	901
Restricted funds			
Daytime Activities	1,699	658	2,357
Youth Club	107	7,733	7,840
	5,236	**135,312**	**140,548**

WORKING TOGETHER (LUDLOW) LTD

England & Wales - Charity number 1147358

Accounts

Charity number: 1147358

Company number: 07982400

(England and Wales)

Working Together (Ludlow) Limited

Report of the Trustees and Unaudited Financial Statements

For the year ended 30 June 2023

Working Together (Ludlow) Limited
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Working Together (Ludlow) Limited
Report of the Trustees
For the year ended 30 June 2023

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 30 June 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

Statement on public benefit

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

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

Volunteers

The Trustees are very grateful to the commitment and dedication given by the Working Together volunteers through this year. Our volunteers support the staff team and our members at our daytime activities at Rockspring, Youth Club, Diversity, Sewing Bee and Writers' Club. Our wonderful, reliable volunteers in Craven Arms hard work and dedication at the Charity Bookshop provides a sustainable fundraising stream to the charity as well as opportunities for our members to get involved in stock management, book stalls at local events, enjoyment of books and generating online sales.

Key Personnel Changes

Jan Amphlett-Whyley was promoted to Activities Manager during the year. We said goodbye to James Small who started a new career and welcomed Helen Crombleholme and Sheena Wieckowicz to our day services staff team.

All of our staff, daytime and evening, have continued to work tirelessly, with dedication and commitment to delivering the very best services and support to our members and their families.

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

ACHIEVEMENTS AND PERFORMANCE

Significant activities

Working Together has continued to promote a positive image of the role that people with learning disabilities and difficulties can play in the wider community. Our members are well-known, liked and respected throughout the local area. The space we have at the Rockspring Centre has enabled us to continue to grow our membership and deliver high quality services 5 days a week.
During 2022/2023, numbers attending each day have been increasing. Youth Club has continued, with the support of Children in Need, to deliver a comprehensive weekly programme of positive opportunities and activities on a Tuesday evening. Diversity has continued, with growing numbers participating and members enjoying a wide range of social activities each fortnight.

The Rockspring Centre offers:
- A place for people to come together to learn, build confidence and make friends
- A skills training centre for our members, particularly in relation to food and drink
- Arts and crafts workspace
- A social club and safe haven
- A friendly meeting point for supporters, members and volunteers

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

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

Social and Activity Projects including Youth Club, Diversity, Sewing Bee and Writers' Club:
Youth Club (11-18) - Weekly Youth Club sessions, held at Rockspring, have included the following activities:
- Food preparation and tasting
- Crafts
- Physical activities
- Use of computers
- Communication games

Diversity (18+)
Diversity is for members aged over 18 and includes fortnightly Diversity evenings with social activities based on the interests of members. Events have included:
- Meals out
- Bowling and croquet
- Quiz nights

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

We have continued with our Almost Weekly Newsletter, sharing stories, photos and useful information with our members and supporters. Trustees have met quarterly, both in person and/or via Zoom.

FINANCIAL REVIEW

Total receipts for the year were £152,696 of which £139,556 were to unrestricted funds and £13,140 were restricted to specified projects. Member fees contributed £88,383, an increase of 15.5% on last year as a result of increased day places for members across five days and an annual uplift in fees payments by the local authority from April 2023. The Charity Bookshop generated £32,931. Donations provided a further £9,196 from a broad range of valued donors and attendance at various events including the Spring Festival and Ludlow Food Festival. Grants received totalled £16,003, the majority from Children in Need £10,330. Total grants are down on the previous year, mainly due to the end of three years of funding from the National Lottery Community Fund. Other grants were received from the Millichope Foundation and Shropshire Council. Total payments for the year were £129,632 of which £87,001 was spent on wages following establishment growth to reflect growing member numbers. The excess of payments over receipts was £23,064, which allows £140,548 to be carried forward into next year.

Reserves

It is our policy to try to maintain a balance of unrestricted funds which equates to at least 6 months' unrestricted payments. This is equivalent to £59,928. It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance on unrestricted funds at the year end of £130,351, means that the charity has achieved this target for 2022/23. We are negotiating our lease arrangements at the Rockspring Centre and looking forwards, Trustees will continue to keep close management of the finances during such challenging uncertain economic times with continuing high inflation and energy costs.

Going concern

The financial position of the Charity remains sound. Income levels are increasing in line with our Business Plan, by continuing to improve our daytime offer and the number of members attending daytime activities. This fee income is supplemented by income generated at the Charity Bookshop. We have been able to maintain sufficient income levels to meet our closely managed expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

It is registered as a charity with the Charity Commission.

Recruitment and appointment of trustees

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

REFERENCE AND ADMINISTRATIVE INFORMATION

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

Trustees

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

Mrs Emily Moseley
Mr Simon Lambourne
Mrs Louise Anton
Mr Julian Crombleholme
Mrs Alison Holman
Mr Michael Beazley MBE
Mrs Sarah Jones
(Appointed: 24 June 2020)
(Resigned: 31 August 2022)
Mrs Nicola North - Chair

Senior management	Nigel Bishop
Independent examiners	JJ Accounts Limited Redroofs Berrington Road Tenbury Wells WR15 8EN

Bankers

Lloyds Bank plc
Broad Street
Ludlow
SY8 1NQ

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



..... 28 November 2023

Mrs Nicola North - Chair

Working Together (Ludlow) Limited
Independent Examiners Report to the Trustees
For the year ended 30 June 2023

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 June 2023.

Responsibilities and basis of report

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

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

Independent examiners statement

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

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

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

JJ Accounts Limited
Redroofs
Berrington Road
Tenbury Wells
WR15 8EN

28 November 2023

Working Together (Ludlow) Limited
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 30 June 2023

	Notes	Unrestricted funds	Restricted funds	2023	2022
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	12,059	13,140	25,199	40,416
Charitable activities	3				
Daytime activities		90,931	-	90,931	78,571
Social and Active Projects - Youth Club and Diversity		1,640	-	1,640	1,565
Book Shop		32,931	-	32,931	23,201
Other trading activites	4				
Other activities for generating funds		1,985	-	1,985	-
Investments	5				
Bank interest receivable		10	-	10	-
Total		**139,556**	**13,140**	**152,696**	**143,753**
Expenditure on:					
Charitable activities	6/7				
Daytime activities		(99,145)	(1,841)	(100,986)	(72,565)
Social and Active Projects - Youth Club and Diversity		(2,464)	(7,935)	(10,399)	(10,271)
Community Fund		-	-	-	(15,000)
Book Shop		(18,247)	-	(18,247)	(19,110)
Total		**(119,856)**	**(9,776)**	**(129,632)**	**(116,946)**
Net income		**19,700**	**3,364**	**23,064**	**26,807**
Reconciliation of funds					
Total funds brought forward		110,651	6,833	117,484	90,677
Total funds carried forward		**130,351**	**10,197**	**140,548**	**117,484**

Registered Number : 07982400

Working Together (Ludlow) Limited
Statement of Financial Position
As at 30 June 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	11	5,236	3,181
		5,236	**3,181**
Current assets			
Debtors	12	3,484	7,554
Cash at bank and in hand		138,823	119,423
		142,307	**126,977**
Creditors: amounts falling due within one year	13	(6,995)	(12,674)
Net current assets		**135,312**	**114,303**
Total assets less current liabilities		**140,548**	**117,484**
Net assets		**140,548**	**117,484**
The funds of the charity			
Restricted income funds	14	10,197	6,833
Unrestricted income funds	14	130,351	110,651
Total funds		**140,548**	**117,484**

For the year ended 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

Mrs Nicola North - Chair
Trustee

28 November 2023

1. Accounting Policies

Basis of accounting

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

Working Together (Ludlow) Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

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

Funds

Funds held by the charity are either

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

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

Incoming resources

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

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

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

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

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

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

Investment income is recognised on a receivable basis.

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

Donated services and facilities

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

Resources expended

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

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

Charitable activities

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

Support costs

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

Taxation

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

Tangible fixed assets

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

Plant and machinery	25% per annum on cost

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
Donations received	9,196	-	9,196	8,981
Grants received	2,863	13,140	16,003	31,435
	12,059	**13,140**	**25,199**	**40,416**

Analysis of grants received

	2023	2022
	£	£
Bag Creche	816	-
Basil Houghton Memorial Trust	-	1,600
BBC Children in Need	10,330	9,980
Connexus	2,810	190
Humphrey Salwey	400	400
Ludlow Golf Club	2,500	-
Ludlow School	1,150	-
Ludlow Spring Fair	326	-
Ludlow Town Council	563	188
National Lottery Community Fund	-	15,000
Other	2,005	4,659
RVS Ludlow day	-	2,000
Shropshire Council	2,300	2,600
The Millichope Foundation	2,000	2,000
The Wrekin Housing Group	-	1,800
	25,199	**40,416**

3. Income from charitable activities

	2023	2022
	£	£
Unrestricted funds		
Daytime activities		
Food sales	2,548	2,072
Members' contributions	88,383	76,499
	90,931	**78,571**
Social and Active Projects - Youth Club and Diversity		
Members' contributions	1,640	1,565
Book Shop		
Income from charitable activities	32,931	23,201
	125,502	**103,337**

4. Income earned from other activities

	2023	2022
	£	£
Unrestricted funds		
Other activities for generating funds	1,985	-
	1,985	**-**

5. Investment income

	2023	2022
	£	£
Unrestricted funds		
Bank interest receivable	10	-
	10	**-**

Investment income arises from interest earned on the funds held in the deposit account.

6. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
Daytime activities	87,384	1,841	89,225	62,842
Social and Active Projects - Youth Club and Diversity	2,464	7,935	10,399	10,271
Community Fund	-	-	-	15,000
Book Shop	18,247	-	18,247	19,110
Support costs	11,761	-	11,761	9,723
	119,856	**9,776**	**129,632**	**116,946**

7. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2023	2022
	£	£	£	£
Support costs				
Daytime activities	89,225	11,761	100,986	72,565
Social and Active Projects - Youth Club and Diversity	10,399	-	10,399	10,271
Community Fund	-	-	-	15,000
Book Shop	18,247	-	18,247	19,110
	117,871	**11,761**	**129,632**	**116,946**

8. Analysis of support costs

	2023	2022
	£	£
Daytime activities		
Administration	2,798	1,521
Premises	3,592	5,302
Insurance	978	396
Subscriptions	680	342
Repairs and maintenance	2,099	626
Governance costs	1,614	1,536
	11,761	**9,723**

9. Staff costs

Total staff costs for the year ended 30 June 2023 were:

	2023	2022
	£	£
Salaries and wages	84,498	74,534
Social security costs	1,446	-
Pension costs	1,058	835
	87,001	**75,369**

	2023	2022
Bookshop	0	0
Community Fund	0	1
Daytime Activities	8	5
Diversity	0	1
Youth Club	2	3
	10	**10**

10. Comparative for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	2022
	£	£	£
Income and endowments from:			
Donations and legacies	13,646	26,770	40,416
Charitable activities	102,450	887	103,337
Total	**116,096**	**27,657**	**143,753**
Expenditure on:			
Charitable activities	(91,443)	(25,503)	(116,946)
Total	**(91,443)**	**(25,503)**	**(116,946)**
Net income	**24,653**	**2,154**	**26,807**
Reconciliation of funds			
Total funds brought forward	85,998	4,679	90,677
Total funds carried forward	**110,651**	**6,833**	**117,484**

11. Tangible fixed assets

Cost or valuation	Plant and machinery
	£
At 01 July 2022	8,239
Additions	4,448
At 30 June 2023	**12,687**
Depreciation	
At 01 July 2022	5,058
Charge for year	2,393
At 30 June 2023	**7,451**
Net book values	
At 30 June 2023	**5,236**
At 30 June 2022	**3,181**

12. Debtors

	2023	2022
	£	£
Amounts due within one year:		
Prepayments and accrued income	-	215
Other debtors	3,484	7,339
	3,484	**7,554**

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	423	2,374
Other creditors	5,004	5,127
Accruals and deferred income	1,568	5,173
	6,995	**12,674**

Included in accruals and deferred income is £1,500 deferred income from Shropshire Council. This will be treated as income in the year ended 30 June 2024.

14. Movement in funds

Unrestricted Funds

	Balance at 01/07/2022	Incoming resources	Outgoing resources	Balance at 30/06/2023
	£	£	£	£
General				
Book Shop	5,890	32,931	(18,247)	20,574
Diversity	13,014	3,039	(2,581)	13,472
Daytime Activities	91,747	102,685	(99,028)	95,404
Youth Club	-	901	-	901
	110,651	**139,556**	**(119,856)**	**130,351**

Unrestricted Funds - Previous year

	Balance at 01/07/2021	Incoming resources	Outgoing resources	Balance at 30/06/2022
	£	£	£	£
General				
Book Shop	-	25,000	(19,110)	5,890
Diversity	12,506	866	(358)	13,014
Daytime Activities	73,492	90,230	(71,975)	91,747
	85,998	**116,096**	**(91,443)**	**110,651**

Purpose of unrestricted Funds

Youth Club

This fund helps to provide weekly activities for 11 to 18 year olds.

Diversity

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

Book Shop

Bookshop has brought a new fundraising stream to the charity together with new opportunities for our members to get involved in stock management, enjoyment of books and online sales.

Daytime Activities

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

Restricted Funds

	Balance at 01/07/2022	Incoming resources	Outgoing resources	Balance at 30/06/2023
	£	£	£	£
Daytime Activities	1,200	2,810	(1,653)	2,357
Youth Club	5,633	10,330	(8,123)	7,840
	6,833	**13,140**	**(9,776)**	**10,197**

Restricted Funds - Previous year

	Balance at 01/07/2021	Incoming resources	Outgoing resources	Balance at 30/06/2022
	£	£	£	£
Community Fund	-	15,000	(15,000)	-
Daytime Activities	-	1,790	(590)	1,200
Youth Club	4,679	10,867	(9,913)	5,633
	4,679	**27,657**	**(25,503)**	**6,833**

Purpose of restricted funds

Youth Club

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

Community Fund

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

Daytime Activities

This fund includes the income and expenditure relating grants for specific items to assist with daytime activities.

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
General			
Book Shop	-	20,574	20,574
Diversity	351	13,121	13,472
Daytime Activities	3,079	92,325	95,404
Youth Club	-	901	901
Restricted funds			
Daytime Activities	1,699	658	2,357
Youth Club	107	7,733	7,840
	5,236	**135,312**	**140,548**

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
General			
Book Shop	-	5,890	5,890
Diversity	-	13,014	13,014
Daytime Activities	1,004	90,743	91,747
Restricted funds			
Daytime Activities	1,200	-	1,200
Youth Club	977	4,656	5,633
	3,181	**114,303**	**117,484**

WORKING TOGETHER (LUDLOW) LTD

England & Wales - Charity number 1147358

Accounts

Charity number: 1147358

Company number: 07982400

(England and Wales)

Working Together (Ludlow) Limited

Report of the Trustees and Unaudited Financial Statements

For the year ended 30 June 2022

Working Together (Ludlow) Limited
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For the year ended 30 June 2022

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Working Together (Ludlow) Limited
Report of the Trustees
For the year ended 30 June 2022

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 30 June 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

Statement on public benefit

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

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

Volunteers

The Trustees are very grateful to the commitment and dedication given by the volunteers through this year. Our volunteers support the staff team and our members at our daytime activities, Youth Club, Diversity, Sewing Bee and Writers' Club. During 2021 we welcomed the bookshop volunteers to Working Together. Their hard work and dedication at the Craven Arms Charity Bookshop has brought a new fundraising stream to the charity together with new opportunities for our members to get involved in stock management, enjoyment of books and online sales.

Key Personnel Changes

We sadly lost our much loved colleague Fiona Calderwood, who passed away unexpectedly in the autumn 2021. We welcomed Sarah Gurr-Girling to the team in February 2022. We also added Sarah Edwards and Janine Bryant to our daytime staff establishment. All our staff team have continued to work tirelessly, in what have continued to be very challenging times, to deliver Covid safe activities at Rockspring.

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

ACHIEVEMENTS AND PERFORMANCE

Significant activities

Working Together has continued to promote a positive image of the role that people with learning disabilities and difficulties can play in the wider community. Our members are well-known, liked and respected throughout the local area. The space we have at the Rockspring Centre has enabled us to deliver Covid safe services and to grow our membership. The final year of our Community Fund grant continued to underpin our operations as we build financial sustainability. During 2021/2022 we have opened 5 days a week and numbers attending each day have been increasing as social distancing requirements have relaxed. Youth Club has continued, with the support of Children in Need, to deliver a comprehensive weekly programme of positive opportunities and activities. Diversity restarted in the Spring and members have enjoyed more face to face social activities each fortnight.

The Rockspring Centre offers:

- A place for people to come together to learn, build confidence and make friends
- A skills training centre for our members, particularly in relation to food and drink
- Arts and crafts workspace
- A social club and safe haven
- A friendly meeting point for supporters, members and volunteers

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

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

Social and Activity Projects including Youth Club, Diversity, Sewing Bee and Writers' Club:
Youth Club (11-18) - Weekly Youth Club sessions, now held at Rockspring, have included the following activities:

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

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

- First Aid training
- Yoga
- Quiz nights

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

We have continued with our Almost Weekly Newsletter, sharing stories, photos and useful information with our members and supporters. Trustees have met quarterly via Zoom.

FINANCIAL REVIEW

Total receipts for the year were £143,753 of which £116,096 were to unrestricted funds and £27,657 were restricted to specified projects. Member fees contributed £76,499, an increase of 16.5% on last year as a result of increased day places for members across five days as social distancing rules relaxed and an increase in daily fees from April 2022. A new income stream generated £23,201 as a result of taking on management of the Charity Bookshop. Donations provided a further £8.981 from a number of valued donors. Grants received totalled £31,435 and included National Lottery Community Fund £15,000; BBC Children in Need £9,980; Ludlow Town Council; the Millichope Foundation; Basil Houghton; Connexus; Wrekin Housing Group and Shropshire Council. Total payments for the year were £116,946 of which £75,369 was spent on wages. The excess of payments over receipts was £26,807, which allows £117,484 to be carried forward into next year

Reserves

It is our policy to try to maintain a balance of unrestricted funds which equates to at least 6 months' unrestricted payments. This is equivalent to just over £45,721. It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance on unrestricted funds at the year end of £110,651, means that the charity has achieved this target for 2021/22. We have now received our final year of the Reaching Communities grant. Looking forwards, Trustees will continue to keep close management of the finances during these challenging economic times with high inflation and spiralling energy costs.

Going concern

The financial position of the Charity remains sound. Income levels are increasing in line with our Business Plan, by increasing our daytime offer and the number of members attending daytime activities. This is now supplemented by income generated at the Charity Bookshop. We have been able to maintain sufficient income levels to meet expenditure, underpinned by our final year of grant funding from the National Lottery Community Fund.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

It is registered as a charity with the Charity Commission.

Recruitment and appointment of trustees

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

REFERENCE AND ADMINISTRATIVE INFORMATION

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

Trustees

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

	Mrs Emily Moseley
	Mr Simon Lambourne
	Mrs Louise Anton
	Mr Julian Crombleholme
	Mrs Alison Holman
	Mr Michael Beazley MBE
	Mrs Sarah Jones (Appointed: 24 June 2020) (Resigned: 31 August 2022)
	Mrs Nicola North - Chair
Senior management	Nigel Bishop
Independent examiners	JJ Accounts Limited Redroofs Berrington Road Tenbury Wells WR15 8EN

Bankers

Lloyds Bank plc
Broad Street
Ludlow
SY8 1NQ

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



..... 24 January 2023

Mrs Nicola North - Chair

Working Together (Ludlow) Limited
Independent Examiners Report to the Trustees
For the year ended 30 June 2022

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 June 2022.

Responsibilities and basis of report

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

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

Independent examiners statement

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

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

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

JJ Accounts Limited
Redroofs
Berrington Road
Tenbury Wells
WR15 8EN

24 January 2023

Working Together (Ludlow) Limited
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 30 June 2022

	Notes	Unrestricted funds	Restricted funds	2022	2021
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	13,646	26,770	40,416	45,936
Charitable activities	3				
Daytime activities		78,571	-	78,571	66,570
Social and Active Projects - Youth Club and Diversity		678	887	1,565	682
Book Shop		23,201	-	23,201	-
Total		**116,096**	**27,657**	**143,753**	**113,188**
Expenditure on:					
Charitable activities	4/5				
Daytime activities		(71,975)	(590)	(72,565)	(52,828)
Social and Active Projects - Youth Club and Diversity		(358)	(9,913)	(10,271)	(10,139)
Community Fund		-	(15,000)	(15,000)	(24,000)
Book Shop		(19,110)	-	(19,110)	-
Total		**(91,443)**	**(25,503)**	**(116,946)**	**(86,967)**
Net income		**24,653**	**2,154**	**26,807**	**26,221**
Reconciliation of funds					
Total funds brought forward		85,998	4,679	90,677	64,456
Total funds carried forward		**110,651**	**6,833**	**117,484**	**90,677**

Registered Number : 07982400

Working Together (Ludlow) Limited
Statement of Financial Position
As at 30 June 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	9	3,181	1,062
		3,181	**1,062**
Current assets			
Debtors	10	7,554	3,516
Cash at bank and in hand		119,423	97,587
		126,977	**101,103**
Creditors: amounts falling due within one year	11	(12,674)	(11,488)
Net current assets		**114,303**	**89,615**
Total assets less current liabilities		**117,484**	**90,677**
Net assets		**117,484**	**90,677**
The funds of the charity			
Restricted income funds	12	6,833	4,679
Unrestricted income funds	12	110,651	85,998
Total funds		**117,484**	**90,677**

For the year ended 30 June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

Mrs Nicola North - Chair
Trustee

24 January 2023

1. Accounting Policies

Basis of accounting

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

Working Together (Ludlow) Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

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

Funds

Funds held by the charity are either

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

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

Incoming resources

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

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

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

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

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

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

Investment income is recognised on a receivable basis.

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

Donated services and facilities

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

Resources expended

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

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

Charitable activities

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

Support costs

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

Taxation

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

Tangible fixed assets

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

Plant and machinery	25% per annum on cost

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Donations received	8,981	-	8,981	11,809
Grants received	4,665	26,770	31,435	34,127
	13,646	**26,770**	**40,416**	**45,936**

Analysis of grants received

	2022	2021
	£	£
Basil Houghton Memorial Trust	1,600	-
BBC Children in Need	9,980	9,917
Connexus	190	-
HMRC furlough	-	210
Humphrey Salwey	400	-
Ludlow Town Council	188	300
National Lottery Community Fund	15,000	24,000
Other	4,659	4,439
RVS Ludlow day	2,000	-
Shropshire Council	2,600	4,750
The Millichope Foundation	2,000	2,000
The Wrekin Housing Group	1,800	320
	40,416	**45,936**

3. Income from charitable activities

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Daytime activities				
Food sales	2,072	-	2,072	891
Members' contributions	76,499	-	76,499	65,679
	78,571	**-**	**78,571**	**66,570**
Social and Active Projects - Youth Club and Diversity				
Members' contributions	678	887	1,565	682
Book Shop				
Income from charitable activities	23,201	-	23,201	-
	102,450	**887**	**103,337**	**67,252**

4. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Daytime activities	62,252	590	62,842	45,631
Social and Active Projects - Youth Club and Diversity	358	9,913	10,271	9,765
Community Fund	-	15,000	15,000	22,450
Book Shop	19,110	-	19,110	-
Support costs	9,723	-	9,723	9,121
	91,443	**25,503**	**116,946**	**86,967**

5. Costs of charitable activities by activity type

	Activities undertaken directly	Grant funding of activities	Support costs	2022	2021
	£	£	£	£	£
Support costs					
Daytime activities	62,652	190	9,723	72,565	52,828
Social and Active Projects - Youth Club and Diversity	10,271	-	-	10,271	10,139
Community Fund	15,000	-	-	15,000	24,000
Book Shop	19,110	-	-	19,110	-
	107,033	**190**	**9,723**	**116,946**	**86,967**

6. Analysis of support costs

	2022	2021
	£	£
Daytime activities		
Administration	1,521	980
Premises	5,302	3,938
Insurance	396	698
Subscriptions	342	35
Repairs and maintenance	626	1,358
Governance costs	1,536	2,112
	9,723	**9,121**

7. Staff costs

Total staff costs for the year ended 30 June 2022 were:

	2022	2021
	£	£
Salaries and wages	74,534	67,047
Pension costs	835	902
	75,369	**67,949**

	2022	2021
Bookshop	0	0
Community Fund	1	1
Daytime Activities	5	5
Diversity	1	1
Youth Club	3	3
	10	**10**

8. Comparative for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	2021
	£	£	£
Income and endowments from:			
Donations and legacies	12,019	33,917	45,936
Charitable activities	67,008	244	67,252
Total	**79,027**	**34,161**	**113,188**
Expenditure on:			
Charitable activities	(52,828)	(34,139)	(86,967)
Total	**(52,828)**	**(34,139)**	**(86,967)**
Net income	**26,199**	**22**	**26,221**
Reconciliation of funds			
Total funds brought forward	59,799	4,657	64,456
Total funds carried forward	**85,998**	**4,679**	**90,677**

9. Tangible fixed assets

Cost or valuation	Plant and machinery
	£
At 01 July 2021	4,439
Additions	3,800
At 30 June 2022	**8,239**
Depreciation	
At 01 July 2021	3,377
Charge for year	1,681
At 30 June 2022	**5,058**
Net book values	
At 30 June 2022	**3,181**
At 30 June 2021	**1,062**

10. Debtors

	2022	2021
	£	£
Amounts due within one year:		
Prepayments and accrued income	215	-
Other debtors	7,339	3,516
	7,554	**3,516**

11. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	2,374	592
Other creditors	5,127	3,396
Accruals and deferred income	5,173	7,500
	12,674	**11,488**

Included in accruals and deferred income are £2,810, £1,800 and £563 of deferred income from Connexus, Shropshire Council and Ludlow Town Council respectively. These amounts will be treated as income in the accounts for the year ended 30 June 2023.

12. Movement in funds

Unrestricted Funds

	Balance at 01/07/2021	Incoming resources	Outgoing resources	Balance at 30/06/2022
	£	£	£	£
General				
Book Shop	-	25,000	(19,110)	5,890
Diversity	12,506	866	(358)	13,014
Daytime Activities	73,492	90,230	(71,975)	91,747
	85,998	**116,096**	**(91,443)**	**110,651**

Unrestricted Funds - Previous year

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

Purpose of unrestricted Funds

Diversity

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

Book Shop

Bookshop has brought a new fundraising stream to the charity together with new opportunities for our members to get involved in stock management, enjoyment of books and online sales.

Daytime Activities

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

Restricted Funds

	Balance at 01/07/2021	Incoming resources	Outgoing resources	Balance at 30/06/2022
	£	£	£	£
Community Fund	-	15,000	(15,000)	-
Daytime Activities	-	1,790	(590)	1,200
Youth Club	4,679	10,867	(9,913)	5,633
	4,679	**27,657**	**(25,503)**	**6,833**

Restricted Funds - Previous year

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

Purpose of restricted funds

Youth Club

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

Community Fund

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

Daytime Activities

This fund includes the income and expenditure relating grants for specific items to assist with daytime activities.

13. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
General			
Book Shop	-	5,890	5,890
Diversity	-	13,014	13,014
Daytime Activities	1,004	90,743	91,747
Restricted funds			
Daytime Activities	1,200	-	1,200
Youth Club	977	4,656	5,633
	3,181	**114,303**	**117,484**

Previous year

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

WORKING TOGETHER (LUDLOW) LTD

England & Wales - Charity number 1147358

Accounts

Charity number: 1147358

Company number: 07982400

(England and Wales)

Working Together (Ludlow) Limited

Report of the Trustees and Unaudited Financial Statements

For the year ended 30 June 2021

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

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

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

Statement on public benefit

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

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

Volunteers

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

Key Personnel Changes

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

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

ACHIEVEMENTS AND PERFORMANCE

Significant activities

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

The Rockspring Centre offers:

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

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

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

Social and Activity Projects including Youth Club, Diversity, Sewing Bee, Writers and Sports Club:
Youth Club (11-18) - Weekly Youth Club sessions, now held at Rockspring, have included the following activities:

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

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

- Croquet at the Linney
- Yoga
- Quiz nights

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

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

FINANCIAL REVIEW

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

Reserves

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

Going concern

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

It is registered as a charity with the Charity Commission.

Recruitment and appointment of trustees

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

REFERENCE AND ADMINISTRATIVE INFORMATION

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

Trustees

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

Mrs Nicola North - Chair
Mrs Emily Moseley
Mr Simon Lambourne
Mr Julian Crombleholme
Mrs Louise Anton
Mrs Alison Holman
Mrs Sarah Jones
Mr Michael Beazley MBE
Mrs Roma Jackson - resigned 24 November 2020
Ms Susanna Grunsell – resigned 24 November 2020
Mr Nicholas Cooke – resigned 3 March 2021

Senior management	Nigel Bishop
Independent examiners	JJ Accounts Limited Redroofs Berrington Road Tenbury Wells WR15 8EN
Bankers	Lloyds Bank plc Broad Street Ludlow SY8 1NQ

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

Mrs.Nicola.North - Chair ..... 23 November 2021

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

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

Responsibilities and basis of report

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

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

Independent examiners statement

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

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

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



JJ Accounts Limited
Redroofs
Berrington Road
Tenbury Wells
WR15 8EN

23 November 2021

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

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

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

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

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

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

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

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

Mrs Nicola North - Chair
Trustee

23 November 2021

1. Accounting Policies

Basis of accounting

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

Working Together (Ludlow) Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

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

Funds

Funds held by the charity are either

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

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

Incoming resources

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

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

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

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

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

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

Investment income is recognised on a receivable basis.

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

Donated services and facilities

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

Resources expended

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

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

Charitable activities

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

Support costs

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

Taxation

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

Tangible fixed assets

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

Plant and machinery	25% per annum on cost

2. Income from donations and legacies

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

Analysis of grants received

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

3. Income from charitable activities

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

4. Costs of charitable activities by fund type

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

5. Costs of charitable activities by activity type

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

6. Analysis of support costs

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

7. Staff costs

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

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

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

8. Comparative for the Statement of Financial Activities

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

9. Tangible fixed assets

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

10. Debtors

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

11. Creditors: amounts falling due within one year

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

12. Movement in funds

Unrestricted Funds

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

Unrestricted Funds - Previous year

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

Purpose of unrestricted Funds

Diversity

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

Daytime Activities

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

Restricted Funds

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

Restricted Funds - Previous year

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

Purpose of restricted funds

Youth Club

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

Community Fund

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

13. Analysis of net assets between funds

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

Previous year

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