

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  
Contents Page  
For the year ended 30 June 2022

Report of the Trustees	1 to 4
Independent Examiner's Report to the Trustees	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 to 15

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.

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

## 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



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

## 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

<b>Name of Charity</b>	Working Together (Ludlow) Limited
<b>Charity registration number</b>	1147358
<b>Company registration number</b>	07982400
<b>Principal address</b>	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

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

**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

24 January 2023

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 £
<b>Income and endowments from:</b>					
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	-
<b>Total</b>		<b>116,096</b>	<b>27,657</b>	<b>143,753</b>	<b>113,188</b>
<b>Expenditure on:</b>					
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)	-
<b>Total</b>		<b>(91,443)</b>	<b>(25,503)</b>	<b>(116,946)</b>	<b>(86,967)</b>
<b>Net income</b>		<b>24,653</b>	<b>2,154</b>	<b>26,807</b>	<b>26,221</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		85,998	4,679	90,677	64,456
<b>Total funds carried forward</b>		<b>110,651</b>	<b>6,833</b>	<b>117,484</b>	<b>90,677</b>

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

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

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



Working Together (Ludlow) Limited  
Notes to the Financial Statements  
For the year ended 30 June 2022

## 1. Accounting Policies

### Basis of accounting

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

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

### Going concern

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

### Funds

Funds held by the charity are either

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

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

### Incoming resources

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

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

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

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

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

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

Investment income is recognised on a receivable basis.

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

### Donated services and facilities

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

### Resources expended

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

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

Working Together (Ludlow) Limited  
Notes to the Financial Statements Continued  
For the year ended 30 June 2022

**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
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**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
	<b>13,646</b>	<b>26,770</b>	<b>40,416</b>	<b>45,936</b>

**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
	<b>40,416</b>	<b>45,936</b>

Working Together (Ludlow) Limited  
Notes to the Financial Statements Continued  
For the year ended 30 June 2022

**3. Income from charitable activities**

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

**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
	<b>91,443</b>	<b>25,503</b>	<b>116,946</b>	<b>86,967</b>

**5. Costs of charitable activities by activity type**

	Activities undertaken directly	Grant funding of activities	Support costs	2022	2021
	£	£	£	£	£
<b>Support costs</b>					
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	-
	<b>107,033</b>	<b>190</b>	<b>9,723</b>	<b>116,946</b>	<b>86,967</b>

Working Together (Ludlow) Limited  
Notes to the Financial Statements Continued  
For the year ended 30 June 2022

**6. Analysis of support costs**

	2022	2021
	£	£
<b>Daytime activities</b>		
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
	<b>9,723</b>	<b>9,121</b>

**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
	<b>75,369</b>	<b>67,949</b>

	2022	2021
Bookshop	0	0
Community Fund	1	1
Daytime Activities	5	5
Diversity	1	1
Youth Club	3	3
	<b>10</b>	<b>10</b>

Working Together (Ludlow) Limited  
Notes to the Financial Statements Continued  
For the year ended 30 June 2022

**8. Comparative for the Statement of Financial Activities**

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

**9. Tangible fixed assets**

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

**10. Debtors**

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



Working Together (Ludlow) Limited  
Notes to the Financial Statements Continued  
For the year ended 30 June 2022

**11. Creditors: amounts falling due within one year**

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

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**

	<b>Balance at 01/07/2021</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 30/06/2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<i>General</i>				
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
	<b>85,998</b>	<b>116,096</b>	<b>(91,443)</b>	<b>110,651</b>

**Unrestricted Funds - Previous year**

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

Working Together (Ludlow) Limited  
Notes to the Financial Statements Continued  
For the year ended 30 June 2022

**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
	<b>4,679</b>	<b>27,657</b>	<b>(25,503)</b>	<b>6,833</b>

**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
	<b>4,657</b>	<b>34,161</b>	<b>(34,139)</b>	<b>4,679</b>

**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.

**Daytime Activities**

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

Working Together (Ludlow) Limited  
Notes to the Financial Statements Continued  
For the year ended 30 June 2022

**13. Analysis of net assets between funds**

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

**Previous year**

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