

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 commitment 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.

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

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.

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

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

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

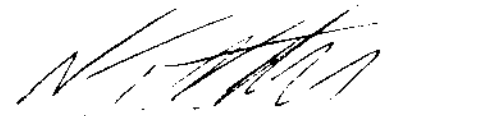
Independent examiners

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



Nicola North - Chair

02 December 2025

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 activities	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

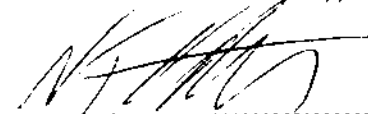
Working Together (Ludlow) Limited
Statement of Financial Position
As at 30 June 2025

	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

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

Working Together (Ludlow) Limited
Notes to the Financial Statements Continued
For the year ended 30 June 2025

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	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

Working Together (Ludlow) Limited
Notes to the Financial Statements Continued
For the year ended 30 June 2025

3. Income from charitable activities

	2025	2024
	£	£
Unrestricted funds		
<i>Daytime activities</i>		
Food sales	3,962	3,641
Members' contributions	137,532	112,928
	141,494	116,569
<i>Social and Active Projects - Youth Club and Diversity</i>		
Members' contributions	2,188	2,057
<i>Book Shop</i>		
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.

Working Together (Ludlow) Limited
Notes to the Financial Statements Continued
For the year ended 30 June 2025

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

Working Together (Ludlow) Limited
Notes to the Financial Statements Continued
For the year ended 30 June 2025

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 activities	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

Working Together (Ludlow) Limited
Notes to the Financial Statements Continued
For the year ended 30 June 2025

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

Working Together (Ludlow) Limited
Notes to the Financial Statements Continued
For the year ended 30 June 2025

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
	£	£	£	£	£
<i>General</i>					
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
	£	£	£	£	£
<i>General</i>					
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

Working Together (Ludlow) Limited
Notes to the Financial Statements Continued
For the year ended 30 June 2025

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.

Working Together (Ludlow) Limited
Notes to the Financial Statements Continued
For the year ended 30 June 2025

17. Analysis of net assets between funds

	Tangible fixed assets	Investments	Net current assets / (liabilities)	Provisions	Net Assets
	£	£	£	£	£
Unrestricted funds					
<i>General</i>					
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					
<i>General</i>					
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