



enabling • supporting • developing • connecting

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2020
for
LINKABLE WOKING LIMITED

Registered Charity Number: 1119596
Registered Company Number: 06056940

LINKABLE WOKING LIMITED

**Contents of the Financial Statements
for the Year Ended 31 March 2020**

	Page
Reference and Administrative Details	1
Chairman's Report	2
Report of the Trustees	3 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Financial Statements	14 to 21

LINKABLE WOKING LIMITED

**Reference and Administrative Details
for the Year Ended 31 March 2020**

Legal Charity Name: LinkAble Woking Limited
Commonly known as: LinkAble
Registered Charity Number: 1119596
Registered Company Number: 06056940

Registered Address: The Link
2 Board School Road
Woking
Surrey
GU21 5HE

Trustees:

Ramani Langley	- Chair
Brenda Infante	- Resigned 20 th February 2020
David Head	- Resigned 16 th December 2019
Jackie Deyong	- Resigned 24 th November 2019
Shirley Elen	- Resigned 30 th June 2020
Andrew Karno	- Resigned 11 th August 2020
Jonathan Pressey	
Hema Luqman	
Sarah Ball	
Kerry Price	- Resigned 4 th September 2020
Stuart Best	
Richard Fitzherbert	- Appointed 14 th May 2019
Natalie Waller	- Appointed 14 th May 2019
Carolyn Arnold	- Appointed 24 th June 2020
Pat Kirby	- Appointed 24 th June 2020
Neil Sheppard	- Appointed 21 st July 2020

CEO: Alison Keeley

Independent Examiner: JS2 Limited
One Crown Square
Church Street East
Woking
Surrey
GU21 6HR

Bankers: HSBC
6 Commercial Way
Woking
Surrey
GU21 6EZ

Aldermore Bank
Aldermore 1st floor,
Block B Western House
Lynch Wood
Peterborough
PE2 6FZ

LINKABLE WOKING LIMITED

Chairman's Report **for the Year Ended 31 March 2020**

The year 2019/2020 has ended by being the most unusual year for every single one of us. When I took over as Chair at the February Board meeting, none of us realised how drastically things were going to change in just a few short weeks. I am immensely proud of everything that LinkAble has achieved in its 30th birthday year. We delivered crucial services and various successful birthday events right up to the point when we had to shut our building and then our wonderful team adapted quickly to deliver as much as we could online. I am constantly struck with how committed, innovative and hard-working our staff are. They really believe in what we do at LinkAble because they see directly how much difference it makes to the lives of our service users and their families. Like all small charities we face constant financial challenges, but our supporters continue to pull out all the stops for us and have kept us going through very changeable times.

This would have been a year of change in any case. We have been very lucky to have Brenda Infante as Chair for many years and we regret her departure not only for the loss of her skills and knowledge but also because she has been such a great friend and supporter of LinkAble over the years. We also have had several other changes on the Board of Trustees and amongst our office staff. Whilst it is always sad to say goodbye to those who have left, it is gratifying that people are so keen to join. I am thankful to be working with a team that has such breadth and depth of skill.

Other changes have included a continuing revamp of our IT systems. We have moved to Office 365 and are close to going live with a new booking system which we believe will make things much easier for our families and our staff. The work of reviewing our programmes and making improvements for our service users is ongoing. I was recently asked by a potential Trustee what I liked most about being a Trustee. My answer was that when I attend LinkAble events, I am always delighted to see how happy our service users, staff and supporters are and how they are enjoying themselves together. The goodwill in the room is palpable and it is easy to see how valuable those interactions are for everyone, not just our service users. The value of what we do can be hard to quantify but it is easy to see.

In terms of our services we recognise that, as ambitious as we are, we cannot achieve everything alone. LinkAble is continually forging partnerships with other community groups to widen the range of what we can offer to our service users. We are grateful to all the local businesses who have worked with us this year, supporting our service users and fundraising for us. A great example of this has been our partnership with Galliford Try who have continued to raise much-needed funds for us whilst they also welcome adult service users to their construction site to for work experience and volunteering.

We are indebted to all the trusts, corporate and statutory bodies and individuals who have supported LinkAble through the year. Each and every contribution makes a difference, and we are grateful for it. We simply would not be able to continue the work we do without their generosity.

My personal thanks to all the staff, volunteers and Trustees of LinkAble. We have been running for 30 years because your dedication and energy allows us to continue to help local people with learning disabilities live healthy, happy and independent lives.

Ramani Langley, Chair of the Board of Trustees of LinkAble

LINKABLE WOKING LIMITED

Report of the Trustees for the Year Ended 31 March 2020

Mission and Core Values

LinkAble is celebrating its 30th year of supporting children, young people and adults with learning disabilities. The range of sporting and social activities which the charity provides and supports continues to grow. People with learning disabilities face many barriers that can exclude them from mainstream society. We help break down those barriers by supporting service users and offering them opportunities to engage in meaningful and stimulating activities whilst making links with their local community.

Vision

People with learning disabilities and autism achieve their full potential and are valued by society

Mission

- To provide life-long support to people of all ages with learning disabilities in Surrey to enable them to live healthy, happy and independent lives and
- To offer them opportunities to achieve their potential

Values

- **Aim High** – we are ambitious for ourselves and each other and celebrate and share in success. We constantly strive to improve and be the best.
- **Think individual** – the experience of our service users is our number one priority at all times. We strive to be innovative and creative in our approach and offer personalised support.
- **Own it** – we take individual and collective responsibility for our actions. We are open and honest and will learn from our experiences.
- **Are trusted** – by the community and funding authorities to work in the best interests of our service users and the charity – for now and for the future.
- **Work together** – we work positively with colleagues, service users and partners. We are supportive of others, work well as a team and are open to constructive challenge.
- **Are thrifty** – we maximise our resources and work efficiently to get best value for money.

OBJECTIVES AND ACTIVITIES

LinkAble's strategic objectives are regularly updated by the Board of Trustees. At the annual Away Day in November 2019 the Trustees reviewed a range of factors which had contributed to 2019-20 being a challenging year financially for the charity. A number of strategic priorities were identified focusing around increasing income and ensuring that all charity activity is carefully scrutinised from a financial standpoint to ensure the charity runs as efficiently as possible. Positive outcomes in relation to these strategies and the advent of the Covid 19 pandemic has seen these strategies develop to demonstrate the charity's desire to continue to provide play and leisure services for children and adults with learning disabilities in Woking and Surrey Heath to the best of our ability. Performance against these objectives is reviewed by Trustees on a six-monthly basis.

Principle Activities

LinkAble is based in Woking and delivers services from its base in Woking and at venues in the community in Woking and Surrey Heath. The charity supports children and adults with learning disabilities by running a range of groups and activities. Anyone with a learning disability can join, without need for formal diagnosis.

We seek input from service users and their families when creating programmes and developing existing ones. We ensure that there are a wide range of activities which are suitable for all our service users.

LINKABLE WOKING LIMITED

Report of the Trustees for the Year Ended 31 March 2020

Our Services

At LinkAble there are three main service strands: children (5 – 11), youth (11 – 18) and adults (18 plus). We carry out meetings with all those wishing to access our services and use the information gathered as part of the process to maximise the extent to which our services can be tailored to meet the needs of our service users. Transitioning services (open to those aged 16 and above) allow service users continuity of service as they move from childhood to adulthood.

- Our children's services run on Saturdays and during school holidays. They offer younger service users opportunities to play, experiment, learn, take risks and form meaningful friendships in a safe environment supported by specially trained staff
- Our youth service runs on Saturdays, in the school holidays and during the week at Youth Clubs. Individuals can access activities and experiences that they might not be able to access without the support of our specially trained staff
- LinkAble's services for adults with learning disabilities can be broadly sorted into two groups. Day time services tend to be used by adults with higher needs and focus on providing new experiences and accessing supported activities which give back to the community. Our evening services generally feature more user-led social and recreational activities such as sporting activities, theatre visits and cooking together. We also run activities for those interested in the arts with our singing group meeting on a Tuesday evening and our drama groups meeting on a Sunday. We run bi-monthly nightclub evenings which frequently attract over 200 people.

LinkAble runs services 7 days a week and in 50 weeks of the year. All of our services focus on social inclusion, group engagement and individual development. We often arrange for activities to take place in the local community giving people with learning disabilities a visible presence in society and promoting integration. We see our service users growing in confidence and self-belief as well as forging long lasting friendships with other service users as they participate in the activities we run. LinkAble not only supports our service users – it provides a vital respite for family and friends who care for them.

Our services for Under 18s are part funded by Surrey County Council with the remainder of the funding for these services coming from contributions from service users and the charity's own fundraising efforts. With no funding from the local authority available for adult services these programmes are entirely funded by fundraising and contributions from service users.

In March 2020 LinkAble made the decision to temporarily suspend face to face services in line with Government Guidance in relation to Covid 19. We remained in contact with our service users and their families and offered a wide range of support. A key part of our support for our service users and their families at this time was the development of our virtual offerings which we began to deliver in April 2020. For our Under 18s we offered a range of services which were adapted to the needs of individual children. These included weekly zoom calls, bespoke videos and general videos and resources which were shared through social media and on our website. For our adults we introduced daily groups on weekdays, delivered via zoom where they could meet, learn new skills and develop friendships. The groups had a different focus each day and included a zumba session, art and crafts, and cookery. The virtual services have been very well received with many families and service users sharing with us the benefits they have seen for interacting with LinkAble in this way.

LINKABLE WOKING LIMITED

Report of the Trustees for the Year Ended 31 March 2020

Highlights for the Year 2019-20

- 'We are Woking' supported LinkAble by making a film which highlights the work of the charity. The film has been widely shared on social media and can be viewed here [LinkAble We Are Woking Film](#)
- LinkAble developed its links with Woking Twin Towns Committee with the CEO, Alison Keeley, visiting Rastatt in Germany to explore the opportunity for service users from LinkAble and service users from a similar organisation in Germany to engage in exchange visits
- LinkAble delivered its Disability Awareness session to several organisations including schools and branches of the WI
- LinkAble held its Gala Ball for the first time in three years as part of the 30th Anniversary celebrations raising over £20,000 for the charity
- LinkAble received its first ever place in the London Marathon through the charity ballot. So far our runner, Kim Blondell, has raised over £4,000 for the charity even though the race has been postponed due to Covid 19
- Five runners undertook the Surrey Half Marathon on behalf of LinkAble, raising funds and the profile of the charity
- A booking system which will meet the charity's needs was identified and began to be developed ready for use in 2020/21
- LinkAble received a generous legacy donation from the estate of Timothy Bebb who had previously been involved with the charity as a Trustee
- LinkAble became one of two nominated charities to benefit from Hoebridge Golf Club's fundraising in 2020
- Office efficiency was improved by moving much of the charity's IT function across to Office 365

LINKABLE WOKING LIMITED

Report of the Trustees **for the Year Ended 31 March 2020**

With the help and efforts our staff and volunteers, we were able to support 263 people, through a total of 877 different activities or group sessions. Overall people attended 25,268 hours of supported activities:

2019/20	Number of people supported	Number of sessions delivered	Number of attendance hours
Children and Youth	126	265	11,422
Adults	137	612	13,846
Total	263	877	25,268

Public Benefit

The Trustees have paid due regard to guidance from the Charity Commission regarding public benefit and the reporting of public benefit. In the view of the Trustees the Charity complies fully with guidance on both points: this is evidenced by the description of our aims and our achievements set out above.

Future Plans

Linkable plans to continue to build on the solid foundations in place with our focus on developing our staff, carefully managing and monitoring our funding and continuing to provide much-needed services in the local community.

We plan to further develop our corporate relationships providing volunteering opportunities, fundraising, enhanced local community profiles and many other mutual benefits.

We expect to need to be flexible in face of an unpredictable world and so we will continue to innovate in the types of services we offer as well as their delivery methods to meet our service users' needs.

LINKABLE WOKING LIMITED

Report of the Trustees for the Year Ended 31 March 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

LinkAble is a registered charity and a company limited by guarantee governed by its Memorandum and Articles of Association which establishes its objects, powers and governing rules. We are regulated by the Charity Commission and adhere to its guidance regarding effective governance.

Governance Structure

LinkAble has a Board of up to 15 Trustees, although we are currently operating with 10. The Trustee Board meets periodically through the year to review progress against LinkAble's Strategic Implementation Plan. The Trustee Board delegates work to 5 committees - Finance, People & Property, Marketing & Fundraising, Risk & Governance and Programmes.

The day-to-day management of the organisation is carried out by the CEO who is accountable to the Trustees, who carry ultimate legal responsibility for the Charity.

Recruitment and Appointment of Trustees

LinkAble has a formal recruitment policy and appointment process under which potential candidates are considered and selected. New Trustees are identified in a number of ways including advertising and targeted recruitment. The Trustee Board regularly reviews its collective skills and experience against the needs of the Charity's business to ensure that it has appropriate expertise to enable the Charity to deliver its objectives. Several Trustees have left and several have joined this year resulting in 10 Trustees in total at the end of this financial year.

Trustee Induction and Training

LinkAble has a program of induction and training for Trustees that is set out in the Trustee Recruitment and Appointment Policy.

Risk Management

The Board of Trustees takes seriously its responsibility for ensuring the safe, secure and professional operation of the Charity. We maintain and regularly review a risk register, which identifies the key risks to which the charity is or could be exposed. The risk register is based on the Charity Commission's template and guidance. Current principal challenges and associated risks include:

Risk	Mitigation
Increased difficulty in generating income	More targeted bids, increased differentiations of LinkAble and our services. Corporate partnerships, raising of profile of charity in local area, monthly and quarterly financial information shared with Finance Committee and Board
Enforced shut down of our building	Keep delivering online services alongside face to face and shift the balance as required
Lower service user numbers	Keep services relevant, continue to innovate and ensure strong social media and local media presence to attract more service users.

LinkAble has established measures to control and mitigate the likelihood and impact of identified risks. Strategic risks are reviewed as part of the development of the Strategic Implementation Plan; operational risks are managed through appropriate policies and training, and form part of a regular report to the Trustees from the CEO. Financial risk is managed through policies, budgeting and reporting; in addition, the financial risks and implications of any proposal are carefully reviewed before a decision is reached.

Although supported by the CEO and the Trustee with special oversight of risk, final responsibility for the management of risk rests with the Trustee Board.

LINKABLE WOKING LIMITED

Report of the Trustees for the Year Ended 31 March 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Financial Review

The Statement of Financial Activities for the year ended 31st March 2020 shows a surplus of £47,633.

Funding Sources

LinkAble receives grant funding, principally from Surrey County Council, towards the cost of our core activities for children.

Fundraising is vital to be able to operate the services that we currently provide, and we are grateful for each of the individual, corporate and regular donations we have received. We are also grateful for the fundraising efforts of many people and groups in the community, and the trusts and foundations who support us.

Finally, people attending LinkAble services contribute to part of the cost of providing the service.

Reserves

LinkAble's reserves as at 31st March 2020 were £197,476 of which £196,150 was unrestricted. Of this, £30,000 has been designated for capital improvements to the building and for innovation of services (2019: Reserves of £149,843 – all unrestricted). Reserves are held in order to ensure the continuity of service provision as well as enabling LinkAble to take advantage of opportunities when they arise.

LinkAble's reserves policy is to maintain free cash reserves of between 3 & 6 months operating costs to allow for short term fluctuations in cash requirements. The current level of free cash reserves represents approximately 4 months of unrestricted operating costs and is therefore at the target level.

The Trustees review the reserves policy regularly to ensure it is set at the appropriate level.

LINKABLE WOKING LIMITED

Report of the Trustees
for the Year Ended 31 March 2020

Statement of Trustees Responsibilities

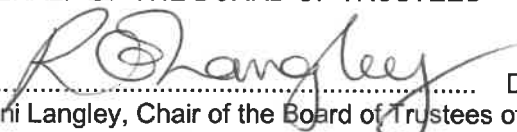
The Trustees (who are also the Directors of LinkAble Woking Limited for the purposes of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity Statement of Recommended Practice (SORP);
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

ON BEHALF OF THE BOARD OF TRUSTEES

 Date: 22 / 10 / 2020
.....
Ramani Langley, Chair of the Board of Trustees of LinkAble

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF LINKABLE WOKING LIMITED
FOR THE YEAR ENDED 31 MARCH 2020**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2020 as set out on pages 11 - 21.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you 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 for this year 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 as 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).

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees those matters which I am required to state to them in an independent examiners report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to any party other than the charity and charity's trustees as a body, for my examination, for this report, or for the statement I have given below.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



JOHN SPEED FCA FCIE

JS2 Limited
One Crown Square
Woking
Surrey
GU21 6HR

Date: 28th October 2020

LINKABLE WOKING LIMITED**Statement of Financial
Activities
For the year ended 31 March
2020**

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
INCOME FROM					
Donations and legacies	2	139,768	35,720	175,488	115,991
Charitable activities	2	371,987	-	371,987	378,837
Other trading activities- fundraising events		49,629	-	49,629	13,736
Interest		201	-	201	172
TOTAL INCOME		561,585	35,720	597,305	508,736
EXPENDITURE ON					
Raising funds	3	67,676	-	67,676	44,772
Charitable activities					
- Adult services	3	171,541	22,176	193,717	192,028
- Children's services	3	276,061	12,218	288,279	271,892
TOTAL EXPENDITURE		515,278	34,394	549,672	508,692
Net income and net movement in Funds		46,307	1,326	47,633	44
Fund balances brought forward		149,843	-	149,843	149,799
Fund balances carried forward		196,150	1,326	197,476	149,843

The company's income and expenditure all relate to continuing operations. The company has no recognised gains or losses other than shown above. The accompanying notes form part of these financial statements.

Balance sheet
As at 31 March 2020

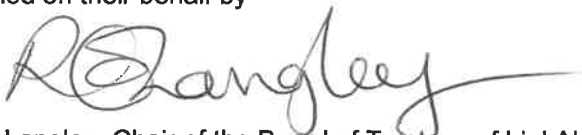
		2020		2019
	Note	£	£	£
CURRENT ASSETS				
Debtors	8	9,870		11,841
Cash at Bank and in Hand		<u>226,103</u>		<u>192,880</u>
		235,973		204,721
Creditors : Amounts falling due within one year	9	<u>(38,497)</u>		<u>(54,878)</u>
Net Current Assets			197,476	149,843
Total Assets less Current Liabilities			<u>197,476</u>	<u>149,843</u>
Net assets			<u>197,476</u>	<u>149,843</u>
Funds				
Unrestricted Funds				
General funds	10		166,150	149,843
Designated funds	10		30,000	-
Restricted Funds	10		1,326	-
			<u>197,476</u>	<u>149,843</u>

For the year ending 31 March 2020 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 directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. They were approved and authorised for issue by the directors on 22/10/20 and signed on their behalf by



Ramani Langley, Chair of the Board of Trustees of LinkAble

LINKABLE WOKING LIMITED

**Statement of Cash Flows
For the year ended 31 March 2020**

	£	2020 £	£	2019 £
CASH FLOWS FROM OPERATING ACTIVITIES				
Net income for the year	47,633		44	
Adjustments for:				
Interest received	(201)		(172)	
Decrease in debtors	1,971		7,342	
(Decrease)/Increase in creditors	<u>(16,381)</u>		<u>5,738</u>	
NET CASH PROVIDED BY OPERATING ACTIVITIES		33,022		12,952
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received		<u>201</u>		<u>172</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES		201		172
Change in cash and cash equivalents in the year		<u>33,223</u>		<u>13,124</u>
Cash and cash equivalents at the beginning of the year		192,880		179,756
Cash and cash equivalents at the end of the year		<u>226,103</u>		<u>192,880</u>

1. ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The trustees consider that there are no significant areas of estimation or judgement.

b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

The Trustees have reviewed the charity's financial position, taking into account current performance, the satisfactory levels of reserves and cash at year end and projections. They have considered future plans, along with internal processes and systems for managing financial and operational risks. As a result, the Trustees have a reasonable expectation that the charity has adequate resources and infrastructure to continue operating for the foreseeable future

The 2020/21 budget has been amended to reflect the anticipated impact of Covid 19, and the level of funding required to allow LinkAble to continue provision of its services. We have been able to take advantage of the government Job Retention Scheme and have continued to be supported by local government funding whilst we delivered online services. We resumed face to face services in June having undertaken risk assessments and assured we were operating in line with government guidance. We continue to monitor all relevant government guidance and make appropriate changes to our risk assessment and delivery protocols as needed. We have been fortunate to receive emergency funding from a number of granting bodies and with the legacy money received in 2019/20 and our liquid cash reserves, we are confident that we will be able to meet our on-going activities over the next 12 months.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor within the objects of the charity. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other income received or generated for the charitable purposes

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of undertaken to further the purposes of the charity and their associated support costs.

LINKABLE WOKING LIMITED

Notes to the Financial Statements for the year ended 31 March 2020

g) Allocation of support costs

Expenditure is allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on a basis consistent with the use of relevant resources.

h) Tangible fixed assets

Fixed assets are stated at original historical cost less aggregate depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset on a straight line basis over its estimated useful life. All assets are currently fully depreciated.

i) Debtors

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

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments. Cash balances exclude any funds held on behalf of service users.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

LINKABLE WOKING LIMITED

Notes to the Financial Statements for the year ended 31 March 2020

2. DONATIONS AND LEGACIES

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
INCOME FROM:				
Donations and legacies				
Donations	102,273	-	102,273	31,650
Grants	37,495	35,720	73,215	84,341
	<u>139,768</u>	<u>35,720</u>	<u>175,488</u>	115,991
Charitable activities				
Charges for services - Adults	98,163		98,163	104,943
Charges for services - Children	46,807	-	46,807	52,778
SCC Grant for service provision - Children	215,000	-	215,000	213,500
Other income	17	-	17	-
Scouts' Innovation Grant fund	12,000	-	12,000	7,616
	<u>371,987</u>	<u>-</u>	<u>371,987</u>	<u>378,837</u>
	<u>511,755</u>	<u>35,720</u>	<u>547,475</u>	<u>494,828</u>

Restricted income for the year ended 31 March 2019 comprised grants of £20,359. All other income was unrestricted.

3. EXPENDITURE

<i>Current year</i>	Direct staff costs £	Direct non-staff costs £	Support costs £	Total 2020 £
Cost of Raising Funds	51,179	16,497	-	67,676
Charitable Activities				
- Adult Services	113,185	40,732	39,800	193,717
- Children's Services	211,678	33,008	43,593	288,279
	<u>376,042</u>	<u>90,237</u>	<u>83,393</u>	<u>549,672</u>
<i>Prior year</i>	Direct staff costs £	Direct non-staff costs £	Support costs £	Total 2019 £
Cost of Raising Funds	25,310	19,462	-	44,772
Charitable Activities				
- Adult's Services	111,234	41,683	39,111	192,028
- Children's Services	198,132	30,558	43,202	271,892
	<u>334,676</u>	<u>91,703</u>	<u>82,313</u>	<u>508,692</u>

LINKABLE WOKING LIMITED**Notes to the Financial Statements for the year ended 31 March 2020****4. SUPPORT COSTS**

Current year support costs comprise:	Charitable Activities		
	Adult Services	Children's Services	Total 2020
	£	£	£
Governance costs			
Staff	8,301	8,301	16,602
Other costs	1,249	1,249	2,498
Other support costs			
Staff costs	4,135	7,928	12,063
Other Staff costs	392	392	784
Premises Costs	15,224	15,224	30,448
Office Costs	5,222	5,222	10,444
Sundries	1,032	1,032	2,064
Promotional Cost	1,141	1,141	2,282
Vehicle and Travel	3,104	3,104	6,208
	39,800	43,593	83,393

Prior year support costs comprise:	Charitable Activities		
	Adult Services	Children's Services	Total 2019
	£	£	£
Governance costs			
Staff	7,933	7,933	15,865
Other costs	2,359	2,359	4,718
Other support costs			
Staff costs	4,352	8,443	12,794
Other Staff costs	546	546	1,091
Premises Costs	14,050	14,050	28,104
Office Costs	5,183	5,183	10,366
Sundries	1,155	1,155	2,309
Promotional Cost	432	432	864
Vehicle and Travel	3,101	3,101	6,202
	39,111	43,202	82,313

LINKABLE WOKING LIMITED

Notes to the Financial Statements for the year ended 31 March 2020

5. STAFF COSTS

	Total 2020 £	Total 2019 £
Wages and salaries	381,513	344,570
Social Security	16,741	14,915
Pension Contributions	6,453	3,850
	<u>404,707</u>	<u>363,335</u>

	2020 Number	2019 Number
The average headcount during the year was:		
Full time employees (Works 30 or more hours per week)	3	3
Part time employees (Works less than 30 hours per week)	<u>56</u>	<u>55</u>

The Key Management personnel comprise the trustees, the CEO, Head of services and department managers. The total employee benefits of the key management personnel of the Charity were £172,252.

No employees received emoluments in excess of £60,000 (2019: none).

6. TAXATION

The company is a registered charity and no taxation liabilities arise from its charitable activities.

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and Fittings £	Office Equipment £	Computer Equipment £	Total £
Cost					
At 1 April 2019	<u>8,877</u>	<u>12,782</u>	<u>29,827</u>	<u>10,306</u>	<u>61,792</u>
At 31 March 2020	<u>8,877</u>	<u>12,782</u>	<u>29,827</u>	<u>10,306</u>	<u>61,792</u>
Depreciation					
At 1 April 2019	<u>8,877</u>	<u>12,782</u>	<u>29,827</u>	<u>10,306</u>	<u>61,792</u>
At 31 March 2020	<u>8,877</u>	<u>12,782</u>	<u>29,827</u>	<u>10,306</u>	<u>61,792</u>
Net book value					
At 31 March 2020	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2019	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

LINKABLE WOKING LIMITED

Notes to the Financial Statements for the year ended 31 March 2020

8. DEBTORS

	2020	2019
Due within one year	£	£
Prepayments and accrued income	<u>9,870</u>	<u>11,841</u>
	<u>9,870</u>	<u>11,841</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	610	-
Accruals	2,378	10,609
Deferred income	<u>35,509</u>	<u>44,269</u>
	<u>38,497</u>	<u>54,878</u>
 Analysis of deferred income		
	£	
As at 1st April 2019	44,269	
Released to the Statement of Financial Activities	(41,689)	
Deferred in the current year	<u>32,929</u>	
As at 31 March 2020	<u>35,509</u>	

LINKABLE WOKING LIMITED**Notes to the Financial Statements for the year ended 31 March 2020****10. MOVEMENT IN FUNDS**

	Balance at 1 April 2019	Income/ new designation	Expenditure	Balance at 31 March 2020
	£	£	£	£
Restricted funds				
SEND	-	13,267	(13,267)	-
Peter Harrison Foundation	-	10,000	(10,000)	-
The Postcode Lottery	-	2,881	(2,881)	-
M&G	-	4,495	(3,169)	1,326
Community Foundation Surrey	-	1,857	(1,857)	-
St Peter Home RISF	-	2,500	(2,500)	-
Douglas Arter Foundation	-	500	(500)	-
Frimley Fuel Allotment	-	220	(220)	-
Total restricted funds	-	35,720	(34,394)	1,326
Unrestricted funds				
Designated fund	-	30,000	-	30,000
General fund	149,843	531,585	(515,278)	166,150
Total funds as at 31 March 2020	149,843	597,305	(549,672)	197,476

Purposes of Restricted and Designated Funds:

<i>SEND</i>	SCC funding to oversee and administer funds for the set up of 3 new adult SEND choirs.
<i>Peter Harrison Foundation</i>	Funds an additional member of staff to support a child on a 1:1 basis.
<i>The Postcode Lottery</i>	Funding a weekly cookery and healthy eating session for adults with learning disabilities.
<i>M&G</i>	The cost of setting up a new booking system to allow efficiency in the booking process for both children and adults.
<i>Community Foundation Surrey</i>	Funding to continue the weekly cooking session previously funded by The Postcode Lottery.
<i>St Peter Home RISF</i>	Supporting our We Can Do Anything group for adults with learning disabilities.
<i>The Douglas Arter Foundation</i>	To fund staff costs in our transition social groups for adults aged 18-25yrs, bridging the gap between child and adult groups.
<i>Frimley Fuel Allotment</i>	A bursary grant for GU15 and GU16 postcodes.
<i>Designated fund</i>	To allow for capital improvements to the building. With more time being spent on site due to Covid 19, many areas need to be updated.

LINKABLE WOKING LIMITED

Notes to the Financial Statements for the year ended 31 March 2020

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<i>Fund balances at 31 March 2020 are represented by:</i>			
Debtors	7,534	2,336	9,870
Bank	212,923	13,180	226,103
Creditors	(24,307)	(14,190)	(38,497)
	<u>196,150</u>	<u>1,326</u>	<u>197,476</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds £
<i>Fund balances at 31 March 2019 are represented by:</i>			
Debtors	11,841	-	11,841
Bank	171,037	21,843	192,880
Creditors	(33,035)	(21,843)	(54,878)
	<u>149,843</u>	<u>-</u>	<u>149,843</u>

12. TRUSTEES' REMUNERATION AND RELATED PARTY TRANSACTIONS

No remuneration was paid to the Trustees' and no expenses were paid to any Trustee in the year (2019: none).

There were no related party transactions during the year (2019: none).

13. POST BALANCE SHEET EVENTS

The Trustees have considered the effect of the Covid-19 pandemic on the Charity's activities. This outbreak is likely to cause some disruption to the Charity's business but at the date of approval of these financial statements, the extent and quantum of the disruption remains uncertain.

Our communications with current and potential funders around the current circumstances have been positive, with funders showing an understanding of the challenges and a willingness to be flexible through these challenges. Income is carefully monitored, we have a good idea of what our financial position will be at the end of FY 20-21. We are aware that FY 21-22 has the potential to be a challenging time for all charities and we have begun work on a pipeline of income for FY 21-22 with this in mind.