

Charity registration number 701132

Company registration number 02350533 (England and Wales)

LINKABILITY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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LINKABILITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Philip Entwistle - Chair Mr John Holland Mrs Kathryn Pattinson - Finance Chair Mrs Alison Tupling Mrs Christine Chu
Secretary	Mrs C Cochrane
Executive director	Mrs J Adshead
Charity number	701132
Company number	02350533
Principal address	Conway House Ackhurst Business Park Chorley Lancashire PR7 1NY
Registered office	Conway House Ackhurst Business Park Chorley Lancashire PR7 1NY
Auditor	Smith & Goulding Limited 2 Southport Road Chorley Lancashire PR7 1LB

LINKABILITY

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LINKABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act, submit their annual report and audited financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Companies Act 2006 and "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)"

This year we have continued to experience the effects of the Coronavirus pandemic and in particular the increased infections caused by the Omicron variant. The senior management team, operations team and all employees and volunteers of the Charity have continued to adapt their working practices to ensure positive outcomes for the vulnerable people we support are achieved.

The Charity continues to provide safe working and living environments for all, along with ensuring the emotional wellbeing of those employed and supported alike throughout this enduring situation.

Objectives and activities

Linkability's broad objective is to provide services to adults (including young people in transition from children's services) who have learning disabilities so as to enable them to live in and be part of the local community. The objects of the Charity are also underpinned with a number of core values such as all people supported have a right to live a life of their own choosing, in their own neighbourhood. This means the human right and opportunity to citizenship irrespective of ability is upheld.

The communities in which Linkability presently provides services are Chorley / South Ribble, Ormskirk, Tarleton and Skelmersdale (Lancashire County Council), and Rochdale, Heywood and Middleton (Rochdale Borough Council).

People using Linkability's care and support services may also experience physical and sensory impairment; they may also have positive behavioural support needs and / or experience enduring mental health needs.

Linkability currently discharges this objective through the regulated provision of Registered Care or Registered Domiciliary Care and support to adults or younger people within the provisions of The Health and Social Care Act 2008. The independent regulatory body responsible for inspection of our services is The Care Quality Commission.

For the year in review the Care Quality Commission undertook no inspections of our services. All current CQC reports are on both the CQC website <https://www.cqc.org.uk/provider/1-101612259> and Linkability's website, www.linkability.org.uk

CQC has informed the Charity that due to the ongoing Coronavirus situation the normal inspection processes are severely delayed. CQC has examined the data that it holds on Linkability and have found no evidence which would necessitate the prioritising of inspection for any of the four locations.

Public Benefit Statement

The Trustees are confident that the activities detailed below satisfy the requirement of the Charity to show that it meets the public benefit requirements in accordance with the duty in section 14(2) of the 2016 Charities Act.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

During the year quality visits to tenancies in the community by members of the operations team were recommenced. These ensure that the support people receive in their homes is consistent with the demands of the regulations set out by the Care Quality Commission and their five 'Key Lines of Enquiry'. Senior support staff evaluate the quality of their work using documentation devised for this purpose. These visits continued to assess the correct use of PPE and infection prevention control measures needed to ensure the health and safety of all.

During the year we surveyed our staff asking for responses to the following statements:

My manager treats me with dignity and respect

I have constructive supervision on a regular basis

I feel valued at work

I am able to contribute to decisions made at work

I feel welcome when I visit the office

I would recommend Linkability to someone looking for work

I have the training I need to do a good job

I would be confident to report abuse and know who to tell

I would recommend Linkability to someone looking for support

The management team are approachable and committed to the company running well.

The survey was extremely positive, and the response rate stands at 68% Chorley staff, 65% West Lancs staff, 41% Rochdale staff.

Our local authority funders have been in contact with Registered Managers on a daily basis during the year due to the pandemic to ensure that the services continued to run safely and provide support in managing the difficult circumstances under which providers were operating.

Explain, our HR advisors have continued to provide support with the new demands posed by the pandemic and the ever-changing landscape in which the charity is operating.

The majority of office-based staff returned to our bases during the year in order to work cohesively as part of the Link-Ability team. Home working arrangements are still possible in the event that key personnel were required to isolate but were fit for work.

Link-Ability had been accepted onto the Approved Provider List of Lancashire County Council, progress towards moving onto the new framework was delayed due to the pandemic however transfer onto the framework was eventually achieved in January 2022.

Within the year Link-Ability continued to train its staff. Remote on-line sessions remain in place, but we were pleased to begin to resume in person training in some instances.

In total 747 online training courses were delivered to our staff members. The completion of diplomas was again delayed but continued in a manner which was adapted to ensure the safety of all.

Staff recruitment was commenced in earnest by our in-house recruitment co-ordinator and in person interviews resumed. We continue to be challenged by the paucity of staff who are seeking new work opportunities. New staff inductions began to be conducted in person again during the year.

Safe staffing levels were maintained throughout the year. Some outreach support that had been suspended during the year recommenced and all people living independently in the community continued to be supported.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The Annual General Meeting took place in September once again this year using Zoom technology as the only safe option. The required formal business of the charity was undertaken. The annual staff awards were delayed until the end of November and beginning of December 2021.

Provider meetings with LCC and RBC continued to take place by Zoom and became less frequent as all parties became accustomed to Coronavirus being our new normal.

Throughout the year the Executive Director continued to work alongside other office bearers of the LLDC. Member organisations worked together to share experiences and good practice; and provide mutual support in matters arising from the pandemic at the monthly meetings.

During the summer we were approached to discuss joint working with LLDC member, Spire Preston. Talks continued into the autumn and eventually a memorandum of understanding was arranged whereby the two organisations would work towards a merger in the financial year 2022/23. A process of due diligence was started in January 2022 supported by the Charity's solicitors Brabners LLP and professionals from Beever and Struthers accountants. Spire Preston have been known to Link-Ability since inception. They were founded on the same principles by The Federation of Supported Living Group.

The Family Forum continued to meet in line with the origins of the Charity as a family led organisation. During the year the attendance at the group increased due to being held on Zoom. The aim of the forum is to involve families in the charity and to be a source of support and information to them. Amongst the topics covered during the year were: Covid government updates, FaceBook promotion, local and national pressures on recruitment of social care staff, Lancashire County Council supported living contract and how this affects support, CQC changes to inspection, a day in the life of a support worker (a support worker attended to discuss the highs and lows of their work), our internal quality check system, supported living and direct payments. These sessions proved invaluable to maintaining excellent communication with families throughout the year.

Trustee Board meetings and Sub Board meetings continued as normal but due to the ongoing Covid pressures they were all conducted by Zoom. There were several additional meetings due to the proposed merger with Spire, Preston Ltd.

The effects of the pandemic continued to be felt throughout the year in review. Outbreaks continued and staffing was particularly challenged when the Omicron variant of Coronavirus emerged towards the end of 2021. This was extremely difficult to manage, however due to the availability of PPE, the training and supervision of staff in infection prevention control, the availability of regular testing, high levels of vaccinated staff and people we support and the continued diligence of staff, this ensured that all outbreaks were extremely well contained.

Financial review

The Board of Trustees have acted with prudence and care in challenging times and rising employee associated costs. Total income on unrestricted funds during the year ended 31 March 2022 was £4,383,884. The total unrestricted funds applied as expenditure for charitable purposes were £4,406,881 resulting in a deficit on general funds for the year of £22,997. Gains on investments of £7,680 resulted in a net movement after investments of minus £15,317.

Link-Ability maintains a discretionary long service award scheme. Employees qualify for small discretionary awards following 5, 10, 15, 20 & 25 years continued service.

During the year ended 31 March 2022 Link-Ability received income on restricted funds of £104,724, with restricted expenditure of £121,989. The balance on restricted funds as at 31 March 2022 was £31,668.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Policy on Reserves:

General Operating Reserve (£506,976 Unrestricted funds)

This reserve is unrestricted and can be used for any purpose within the Charity's objectives. The Trustees aim for Linkability to hold sufficient reserves in order to maintain continuity and consistency to service users and employees in the event of a gap in funding or the loss of a service provision contract. This includes the reduction in income due to voids (unoccupied places in homes). If a service user moves on or sadly passes away, the Charity wishes to allow ample time for people to adjust to this change and for service users to be properly consulted about new people moving into Linkability's support. The availability of reserves for this purpose bridges what may be substantially long periods of loss of fees/rents. The general reserves held on 31 March 2022 represent approximately 1.4 months' worth of charitable expenditure based on current activity levels.

Revaluation Reserve (£67,298 Unrestricted funds)

This reserve represents the revaluation of investments, being the increase in value between the purchase price and the current market value. Whilst categorised within unrestricted funds, this reserve is linked to the investments held and will only be available for general operating purposes should the investments be sold at which time any increase in value since the acquisition date would be recorded as a realised gain. The Trustees regularly monitor the performance of investments to ensure that the Charity is not put at undue financial risk.

ROOTS Donation (£6,706 Restricted fund)

The restriction is that this fund is to be used for the direct benefit of service users and/or staff who were formerly supported by ROOTS. The Statement of Financial Activities shows utilisation during the year of £34 from this fund.

West Lancashire Positive Living (£23,749 Restricted fund)

This fund relates to monies and assets previously donated by West Lancashire Positive Living, of which Linkability took over the operations of in 2016. The majority of the restricted fund balance relates to a static caravan which is offered for use to service users of the Charity, utilisation this year of £5,534. The fund balance will be reduced each year by the depreciation charge applied to the assets which have been purchased, and the utilisation of funds to further improve facilities for those within West Lancashire.

Work Force Development Fund (Skills for Care) (£738 restricted fund)

The Skills for Care restricted fund represents funds received towards the cost of staff training for a diploma qualification, £200 was received to increase the fund, but there was no utilisation in this period.

Covid Infection Control Funding from (Lancashire County Council) (£475)

Committed expenditure agreed to be spent for Infection Control purposes.

The Trustees, in line with the Charity Commission's guidance on holding reserves, will review the above reserve policy alongside any newly identified financial risks and commitments and make appropriate allocations during 2021/2022.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Reviewing Major Risks

Link-Ability has and maintains a risk framework that is reviewed at least annually. Overview and scrutiny are undertaken by the full Board of Trustees, senior management and other stakeholders, as appropriate. For example, ensuring staff continuity in the event of a pandemic or extreme adverse weather conditions, IT failure and cyber-attack.

The review of the risks to the continuity of the business of the charity in connection with a pandemic continued to be reviewed and revised throughout the year. The senior management team, and Executive Director continue to meet weekly in relation to this.

The Charity maintains comprehensive insurance to cover a range of potential risks, including Trustee and Officers professional indemnity, employee and public liability. Excellent advice comes from our broker DE Ford.

Sector pressures from a funding perspective continue to present enormous challenge to providers such as Link-Ability. Recruitment to the care sector continues to be challenging, not helped by its lack of positive public image. During the year grant monies supported the appointment of a full-time recruitment co-ordinator. As a result, Link-Ability's retention rates continue to remain above the national average for the sector and vacancy rates have been stabilised.

Link-Ability was pleased to utilise grant monies to fund an early uplift to front line staff from December 2021 (Rochdale staff) and January 2022 (Lancashire staff). All staff being paid no less than the *Real Living Wage*. We continue to value our workforce as we believe it to be our greatest asset supporting the aims of the charity. We are committed to the pursuance of proper remuneration of the workforce in recognition of the value of the work performed and continue to lobby those with the power to affect changes to this.

As has been consistently reported each year, given the nature of the volatile market Link-Ability operates in, there is an ever-present risk of the sudden loss of fees, sadly due to the death of someone it supports. To manage the risk, Link-Ability continues to carry a void reserve, that for a short period can ameliorate the risk. As mentioned in past reports this gives time to review staffing need and look at redeployment. During the year in review, sadly one person passed away who had received support for some years in the Chorley location. In the Rochdale location one person moved on to a new home. And we started to support two new people.

Reporting Serious Incidents

Link-Ability Trustees believe they have taken all reasonable steps to assess and manage risks associated with the activities of the Charity, beneficiaries, property, work, and reputation. In this regard, the Trustees of Link-Ability make a declaration that there are no serious incidents or other matters relating to the Charity, concerning the previous financial year that have not already been brought to the attention of The Charity's Commission or in such event has failed to do so.

Plans for future periods

Link-Ability was delighted to start negotiations in the summer of 2021 with Spire Preston Ltd. with a view to partnership working. It was decided by both parties that a merger with Spire Preston was in the interests of both charities. The process of consultation with stakeholders was commenced at the latter end of 2021. A rigorous due diligence exercise began in earnest in January 2022. Led by the Executive Director and Board of Trustees and supported by Brabners LLP and Beever and Struthers the major risks and benefits were explored. A target date of April 2022 was set for the merger. Spire Preston was founded on the same principles as Link-Ability and it was established that these principles had been maintained throughout.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Other key priorities for the year ahead are:

- To continue to manage the risks posed by Coronavirus and the post pandemic social care environment.
- To achieve the renewal of the original Link-Ability house in partnership with Jigsaw Housing.
- Recruit trustees and plan for succession of others.
- Continue to recruit staff who hold our values and maintain and improve our retention rates.
- Plan to remunerate our staff at the best possible rates above NM/NL Wage.
- Respond to requests for support in a considered manner, ensuring that our locations offer small and local support, and our homes are domestically scaled.
- To ensure our office hubs are suitably placed in the communities in which we work.

Structure, Governance and Management

Linkability is a charitable company whose Board of Directors are also Trustees of the Charity. Trustees are appointed to reflect the range of skills, experience, interests, and capability needed for effective governance, given the needs of beneficiaries and nature of its activities. Members of the Charity hold responsibility for appointing Trustees.

The Memorandum and Articles of Association govern the activities of the Charity, these were amended, and a resolution passed in September 2018 to enable the amendments. In addition, two supporting documents were developed, these being, a 'person specification for the appointment of trustees' and 'rules relating to the admission of beneficiary members.

The Board apply Charity Governance Code and the seven principles of organisation purpose, leadership, integrity, decision making and risk control, effectiveness, diversity and openness and accountability to the running of the Charity.

There are regular Board meetings to review and govern the business of Linkability. Chairs of Sub Boards, The Executive Director and Assistant Directors have a reporting structure to full Trustee meetings. Reports typically illustrate what is working well, what Linkability needs to do to improve and alerting the Trustees to any potential risk and plans to manage such risk. Overall, the reporting structure monitors progress of the business plan.

Continued and well-planned growth of Linkability is key to maintaining viability and to offset any risk of financial stability.

None of the Trustees have any beneficial interest in the company. All the Trustees are Members of the company and guarantee to contribute £1 in the event of winding up. The Charity is a company limited by guarantee registered in England number 2350533. The Trustees who are also the directors for the purpose of company law, who served during the year, were:

Mr Philip Entwistle - Chair
Mr John Holland
Mr Duncan Mitchell (resigned September 2021)
Mrs Kathryn Pattinson
Mrs Alison Tupling
Mrs Christine Chu - Vice chair
Mr Ian Haworth (resigned April 2022)

Recruitment / Selection of Trustee Directors

Trustee / Directors are sought whose skills build on the skill base of the existing Board of Trustees which are outlined in the Person Specification for the appointment of trustees' document. Where possible Link-Ability seeks to appoint Trustees living in communities in which it provides care and support services, personal lived experience of the needs of beneficiaries and/or skills required by the Board.

LINKABILITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Under normal circumstances trustees must not receive any monies or material benefit from the charity. Trustees may only be remunerated, employed or provide goods or services to the charity in the most exceptional of circumstances as outlined in detail in the governing document. Link-Ability is permitted however to refund legitimate Trustee expenses. During the year Trustees have not claimed any expenses.

There is a process of application for new Trustees that includes taking references, undertaking background checks such as a Disclosure and Barring Service (DBS) check and attending / observing a number of Board and / or Sub Board meetings. The applicant receives all the relevant information regarding the organisation, Trustee Job Description, Guidance on Trustee Responsibilities and Trustee National Occupational Standards. This is further supported with verbal information from The Executive Director and / or Chair of Trustees / an experienced Trustee.

Once the prospective Trustee has attended a series of meetings the Chair discusses the applicant's suitability with other Trustees and will meet with the prospective Trustee prior to their appointment at the next Board meeting. The appointment is confirmed formally at the next AGM.

Mr Phil Entwistle remains as Chairperson, with Mrs Christine Chu as Vice Chairperson.

We hope to welcome two Trustees from Spire Preston Ltd. to the Link-Ability Board following the completion of the merger.

Link-Ability is extremely grateful to the trustees retiring during the year for their long service to the Charity.

Induction and training

The induction and training of Trustees continues with the provision of an induction pack comprising previous minutes, the latest audited financial report, organisational structures and plans, dates of meetings and a copy of the Memorandum and Articles of Association.

Structure and Wider Network

Linkability employs professional managers with experience and expertise relevant to the business of the Charity and the people it supports. The Trustees set and monitor the scale of delegated responsibility invested in the senior management team. Likewise, they monitor and review the overall strategy and business plan.

The Board of Trustees meet regularly with The Executive Director. The Company Secretary and Assistant Directors attend quarterly Board meetings. Additional to this Trustees also meet the professional managers at various Sub Board and ad hoc meetings.

Linkability uses a structure of Sub Boards to support and monitor its strategic and operational goals. During the year in review the following Sub Boards met at least once but, in most cases, quarterly. The chairs of Sub Boards take recommendations to the full Trustee quarterly Board meetings.

The Financial Sub Board
The Remuneration Sub Board
The Quality Sub Board
The Premises Board
The IT & Digital Board
The Human Resources Sub Board

In addition, there is a family forum chaired by Mrs A Tupling and a tenant's group 'Linked Voices', for Chorley, Heywood, and West Lancashire, each is chaired by a person who receives support from Linkability.

During the year all of these Boards were conducted on Zoom in order to maintain standards of safety.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Employee involvement and employment of people with disabilities

Tenants meet in the Chorley, Heywood, and West Lancashire locations at least quarterly. These 'Linked Voices' meetings are funded by Link-Ability and are arranged at times and dates specified by the people we support. A willing chairperson is supported by a staff member to preside over the meetings. The agendas include information from the Charity to tenants and the communication of good news and bad news to Link-Ability which may then be communicated to the Board. Guest speakers make presentations and role play reinforces the messages. Accessible sessions during the year all took place by Zoom and included seasonal celebrations.

Representatives from the people we support attend the Quality Sub Board with support from suitably experienced workers. Here they represent the views of their peers, including issues brought forward by the Linked Voices members, and they also bring the news from self-advocacy groups they attend.

Employees continued to be consulted on issues of concern to them by means of consultative meetings/team discussions and in person with respective supervisors. Formal meetings of the staff steering group remained difficult due to the risks from Coronavirus however the representative kept in contact with staff by email.

Link-Ability has long been mindful of the wellbeing of its workforce. 'Able Futures' deliver the 'Access to Work Mental Health Support Service' on behalf of the Department for Work and Pensions continues. Link-Ability has been able to refer staff to the service where staff may receive up to nine months of advice and guidance from a mental health professional. If needed Link-Ability has provided the meeting space to enable the sessions to happen. Staff continue to be offered and take up the service for a range of mental health needs. The need for this service has been heightened by the pandemic. Staff receive reminders about this and other support services each week on 'Wellbeing Wednesday'.

Link-Ability relates the standards and guidance set out by Skills for Care. Staff training data sets are maintained electronically using a specialist software package, 'People Planner'. This links directly with the Skills for Care Adult Social Care Workforce Data Set to ensure that Link-Ability fulfils its responsibility towards the National data connected with the present and future development of the workforce. In return grant funding is received to offset the cost of training our workforce.

Link-Ability, in accordance with its equal opportunities policy has long established recruitment, retention and training protocols. Analysis of records show retention rates remain well above national averages.

Link-Ability has several detailed policies in relation to personnel matters, such as: -

- Equal Opportunities Policy
- Health and Safety Policy
- Harassment, and Bullying Policy (Including Whistle Blowing)
- Staff Handbook, Conditions of Service
 - Recruitment handbook

The arrangement for review and updating the staff handbook is provided under a contract for services with Explaw. The procedural guidance for Equal Opportunities takes account of an individual staff or prospective employee's strengths and approach to fair employment practice.

The senior management team have a plan for annual review and updating statements on policy and procedures.

Relationships with related parties:

Staff at various levels in Link-Ability continue to participate in the local networks. This serves to ensure that people with disabilities take a rightful place at the hub of local services design and delivery. Many of the concepts found in local and national social policy, hold true to Link-Ability's principles and core values as laid down over 30 years ago.

Link-Ability is a member of The Lancashire Learning Disability Consortium (LLDC) which is an Industrial and Provident Society with Charitable exemption. The LLDC was incorporated by several voluntary organisations in Lancashire, of which Link-Ability was a founding member. The aims of the Consortium are to share information, represent issues, share specialist training, and offer representation on various Lancashire Council led consultative groups.

LINKABILITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Skills for Care is the strategic body for workforce development in adult social care in England. It is an independently registered charity working with 35,000 adult social care employers, regarding setting the standards to equip over 1.5 million social care workers to deliver quality social care. The Executive Director attends meetings of the Skills for Care Chief Executive Round Table. During the pandemic this reduced to a small select group of North West leaders who have focussed in particular on the challenges of Covid. This has fed into the national picture for the sector.

All the Link-Ability Registered Managers are members of the National Skills Academy for Social Care. The Academy provides peer support to Registered Managers. This ensures a strengthening of their leadership capacity which has been positively reflected in the continuance of improvement in the quality of the support we offer. Link-Ability holds Skills for Care funding in order to chair and host the regional Learning Disability Registered Managers' Network. During the year this group continued to meet by Zoom and shared good practice examples in relation to managing the effects of the pandemic.

The Restraint Reduction Network Training Standards were introduced in 2019. This provides a national and international benchmark for training in supporting people who are distressed, in education and health and social care settings. Our trainer in Positive Behaviour Management complies with these training standards. Link-Ability is an affiliated organisation in line with RRN training standards 2019. Our lead trainer is an associated trainer. We were delighted in the year to invest in an additional trainer who was selected from our talent pool. We have seen consistently that having staff trained to these levels results in excellent outcomes for people we support who may otherwise be denied their ordinary life in our communities.

Link-Ability enjoys a mutual and positive relationship with Integrate (Preston & Chorley) Ltd. Integrate is a charitable organisation working primarily in Preston with adults and young people, who experience learning disabilities. As has been the case since the incorporation of Link-Ability (February 1989) both organisations have supported each other by sharing information, joint working, and mutual support in sector related issues.

Housing partners such as Chorley Community Housing, Places for People, Progress Housing Association, Golden Lane Housing, Rochdale Borough Housing, Adactus, Empower, Assured Living, Moss Care St Vincent and Regenda continue to support the objects of Link-Ability.

For the tenth year in succession Link-Ability was pleased to be a main sponsor of C L Initiatives. C L Initiatives is a charitable organisation dedicated to ensuring the publication of a sector specific magazine, 'Community Living'. One of the most tangible benefits of sponsorship is all employees have access to the magazine, each quarter. The Executive Director fulfils the role of publisher for the magazine, holds a place on both the magazine's Editorial Board and the Board of CL Initiatives. Link-Ability continues to provide back-office support to the subscription and distribution of the magazine. The web version and website offer sponsors like Link-Ability another marketplace for Job adverts, Trustee appointments or other short articles promoting Link-Ability's values and achievements. It is thought that 'Community Living' is the only magazine which campaigns for the rights of people experiencing learning disability in the UK. Link-Ability is proud to be so closely associated with this quality magazine which is distributed and read nationally.

Link-Ability is pleased to note that five independent companies sponsored the staff awards scheme. Prizes for the award winners were donated by Wizard Computers, RP Smith & Co, Brewin Dolphin, DE Ford and Whittle Jones.

Since 2009 Link-Ability has been a prominent provider in the Rochdale location. Rochdale is situated in Greater Manchester which is a HM government devolved area. Our Registered Manager is an active member of the GM strategy group which is working on ten areas: reducing inequality, advocacy, bespoke commissioning, good health, employment, workforce development, early support solutions, the justice system, strategic leadership and belonging.

Our Registered Manager is the Chair of the Rochdale Learning Disability Provider Network. A relationship has been built with the local Health Action Group who now join the Provider Network to present and promote best practice towards achieving and maintaining optimum health for people who receive support in the area. The manager then represents providers at the Rochdale Learning Disability Partnership Board alongside representatives from the local CCG, parent carers groups, people who receive support, the community health team and training and developments teams.

The manager is also a panellist at the Deprivation of Liberty Safeguards Dilemma group which provides advice and support to other providers with sensitive support issues.

LINKABILITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Trustees' key responsibilities

The trustees specifically consider the various risks faced by the Charity. As well as generally monitoring financial and operational management, as indicated under Governance, the main trading and operational risks are assessed and addressed through the business planning process. Through a quality assurance policy and individual support plans for each service user, the Trustees seek to discharge the risks faced by the Charity in the care of vulnerable individuals. Similar risks associated with the employment of staff are addressed through the development of staffing, training and health and safety policies and by placing responsibility on the Executive Director to carry out the required risk assessments.

Disclosure of information to auditor

Each of the directors / trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Auditor

A resolution proposing that Smith & Goulding Limited be reappointed as auditors of the company will be put to the members at the Annual General Meeting.

In preparing this report the Trustees have taken advantage of the small companies exemptions provided by Section 419(2) of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees and signed on its behalf by:



Mr Philip Entwistle - Chair

Dated: 7/09/2022

LINKABILITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2022

The Trustees, who are also the directors of Linkability for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

LINKABILITY

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LINKABILITY

Opinion

We have audited the financial statements of Linkability (the 'the Charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

LINKABILITY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF LINKABILITY

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Simon Worswick BA FCA (Senior Statutory Auditor)
for and on behalf of Smith & Goulding Limited

12 September 2022

Chartered Accountants
Statutory Auditor

2 Southport Road
Chorley
Lancashire
PR7 1LB

LINKABILITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<u>Income and endowments from:</u>					
Charitable activities	2	4,373,192	104,724	4,477,916	4,022,844
Investments	3	653	-	653	123
Other income	4	10,039	-	10,039	6,573
Total income and endowments		4,383,884	104,724	4,488,608	4,029,540
<u>Expenditure on:</u>					
Charitable activities	5	4,406,881	121,989	4,528,870	3,972,125
Net incoming resources/(resources expended) before gains/(losses) on investments		(22,997)	(17,265)	(40,262)	57,415
Net gains/(losses) on investments	9	7,680	-	7,680	54,601
Net movement in funds		(15,317)	(17,265)	(32,582)	112,016
Fund balances at 1 April 2021		589,591	48,933	638,524	526,507
Fund balances at 31 March 2022		574,274	31,668	605,942	638,523

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LINKABILITY

BALANCE SHEET

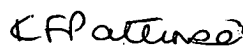
AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		32,358		35,399
Investments	11		303,283		297,378
			<u>335,641</u>		<u>332,777</u>
Current assets					
Debtors	12	442,443		206,591	
Cash at bank and in hand		472,113		756,230	
		<u>914,556</u>		<u>962,821</u>	
Creditors: amounts falling due within one year	14	(644,255)		(657,075)	
Net current assets			270,301		305,746
Total assets less current liabilities			<u>605,942</u>		<u>638,523</u>
Income funds					
Restricted funds	15		31,668		48,933
<u>Unrestricted funds</u>					
General unrestricted funds		506,976		529,973	
Revaluation reserve		67,298		59,617	
			<u>574,274</u>		<u>589,590</u>
			<u>605,942</u>		<u>638,523</u>

The financial statements were approved by the Trustees on 7 September 2022



Mr Philip Entwistle - Chair
Trustee



Mrs Kathryn Pattinson - Finance Chair
Trustee

Company Registration No. 02350533

LINKABILITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	19		(269,482)		325,663
Investing activities					
Purchase of tangible fixed assets		(7,690)		(5,084)	
Interest received		654		123	
Net cash used in investing activities			(7,036)		(4,961)
Financing activities					
Bank loans advanced		(7,599)		50,000	
Net cash (used in)/generated from financing activities			(7,599)		50,000
Net (decrease)/increase in cash and cash equivalents			(284,117)		370,702
Cash and cash equivalents at beginning of year			756,230		385,528
Cash and cash equivalents at end of year			472,113		756,230

LINKABILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Linkability is a private company limited by guarantee incorporated in England and Wales. The registered office is Conway House, Ackhurst Business Park, Chorley, Lancashire, PR7 1NY.

1.1 Accounting convention

The accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice", applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), with FRS 102 and with the requirements of the Companies Act 2006. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention, except for the valuation of investment assets, which are shown at market value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LINKABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Resources expended

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are accounted for in accordance with the accruals convention. Expenditure on operational programmes is recognised in the period in which it has been incurred. A designated fund is established for expenditure which has been committed to projects, but remains unspent at the year end.

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of Trustees meetings and the cost of any legal advice to Trustees on governance or constitutional matters. All the governance costs have been included in Charitable Activities as a whole rather than being apportioned.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Assets costing less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold improvements	25% to 33% on cost
Office equipment and fixtures	5% to 25% on cost
Service base equipment and fixtures	5% to 25% on cost
Caravan for service users	10% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

LINKABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

LINKABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Apportionment of costs

Costs of direct charitable expenditure are allocated on the basis of consumption of goods and services in each of the service bases operated by the charity. Support costs include any other costs borne by the charity in continuance of its activities. Where expenditure has been incurred which represents both charitable project support and general management of the charity the cost has been apportioned on the basis of the management time allocated to each activity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements. Costs are apportioned gross including irrecoverable VAT.

LINKABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2 Charitable activities

	Provision of care 2022 £	Provision of care 2021 £
Services provided under contract	4,346,694	3,830,637
Grants received	131,222	192,207
	<u>4,477,916</u>	<u>4,022,844</u>
Analysis by fund		
Unrestricted funds - general	4,373,192	3,866,345
Restricted funds	104,724	156,499
	<u>4,477,916</u>	<u>4,022,844</u>
For the year ended 31 March 2021		
Unrestricted funds - general	3,866,345	
Restricted funds	156,499	
	<u>4,022,844</u>	

3 Investments

	Unrestricted funds general 2022 £	Total 2021 £
Interest receivable	<u>653</u>	<u>123</u>

4 Other income

	2022 £	2021 £
Other income	<u>10,039</u>	<u>6,573</u>

LINKABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable activities

	Provision of care 2022 £	Provision of care 2021 £
Staff costs	3,583,015	3,081,214
Depreciation and impairment	4,031	6,481
Agency staff	10,307	4,316
Staff training	13,387	14,036
Premises repairs, servicing, heat and light	6,289	4,051
Residents' living and household expenses	1,636	1,636
Staff travel and residents' transport	3,200	1,194
Medical supplies	29,019	22,440
Registration fees and subscriptions	11,539	11,590
Recruitment expenses	8,480	5,367
	<u>3,670,903</u>	<u>3,152,325</u>
Share of support costs (see note 6)	842,679	816,494
Share of governance costs (see note 6)	15,288	3,306
	<u>4,528,870</u>	<u>3,972,125</u>
Analysis by fund		
Unrestricted funds - general	4,406,881	3,817,981
Restricted funds	121,989	154,144
	<u>4,528,870</u>	<u>3,972,125</u>

LINKABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Staff costs	612,342	-	612,342	603,889	603,889
Depreciation	6,700	-	6,700	10,119	10,119
Office rent and rates	92,728	-	92,728	89,450	89,450
Insurance	19,350	-	19,350	15,091	15,091
Office light and heat	3,358	-	3,358	2,987	2,987
Office repairs	2,422	-	2,422	810	810
Office supplies and IT costs	52,908	-	52,908	49,686	49,686
Telephone	7,026	-	7,026	8,011	8,011
Professional fees	28,520	-	28,520	28,158	28,158
Bank charges	195	-	195	61	61
Investment charges	3,087	-	3,087	2,661	2,661
Sundry expenses	14,043	-	14,043	5,571	5,571
Audit fees	-	2,450	2,450	-	3,306
Consultancy fees	-	12,000	12,000	-	-
Bank loan interest paid	-	838	838	-	-
	<u>842,679</u>	<u>15,288</u>	<u>857,967</u>	<u>816,494</u>	<u>819,800</u>
Analysed between Charitable activities	<u>842,679</u>	<u>15,288</u>	<u>857,967</u>	<u>816,494</u>	<u>819,800</u>

7 Trustees

None of the trustees, or any persons connected with them, received any remuneration, benefits or expenses from the Charity during the year.

The insurance charge in the accounts includes premiums paid in respect of a combined policy which provides cover to protect the charity from loss arising from the neglect or defaults of its trustees or employees. The cost of this cover has not been separately quantified.

LINKABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Care and support staff	191	177

Employment costs

	2022 £	2021 £
Wages and salaries	3,772,859	3,316,496
Social security costs	294,001	246,506
Other pension costs	128,497	122,101
	4,195,357	3,685,103

The key management personnel of the Charity comprise of the Trustees, the Executive Director and the Assistant Directors. The total employee benefits of the key management personnel of the Charity were £230,727 (2021: £247,086).

The number of employees whose annual remuneration was £60,000 or more were:

	2022 Number	2021 Number
£60,000 - £70,000	1	1

9 Net gains/(losses) on investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Revaluation of investments	7,680	54,601

LINKABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Tangible fixed assets

	Leasehold improvements	Office equipment and fixtures	Service base equipment and fixtures	Caravan for service users	Total
	£	£	£	£	£
Cost					
At 1 April 2021	37,505	92,380	89,721	36,004	255,610
Additions	-	7,691	-	-	7,691
At 31 March 2022	37,505	100,071	89,721	36,004	263,301
Depreciation and impairment					
At 1 April 2021	34,763	85,381	86,880	13,187	220,211
Depreciation charged in the year	1,481	5,219	693	3,339	10,732
At 31 March 2022	36,244	90,600	87,573	16,526	230,943
Carrying amount					
At 31 March 2022	1,261	9,471	2,148	19,478	32,358
At 31 March 2021	2,742	6,999	2,841	22,817	35,399

11 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2021	297,378
Valuation changes	5,905
At 31 March 2022	303,283
Carrying amount	
At 31 March 2022	303,283
At 31 March 2021	297,378

Fixed asset investments revalued

The investments are valued at their current market value, taken from the relevant stock exchange prices. A valuation report is received quarterly from the investment managers detailing the values of all securities held.

LINKABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	73,114	26,174
Other debtors	9,793	6,097
Prepayments and accrued income	359,536	174,320
	<u>442,443</u>	<u>206,591</u>

13 Loans and overdrafts

	2022	2021
	£	£
Bank loans	<u>42,401</u>	<u>50,000</u>
Payable within one year	<u>42,401</u>	<u>50,000</u>

In June 2020 the Charity obtained a £50,000 bank loan under the Bounce-Back Loan scheme.

14 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Loans and overdrafts	13	42,401	50,000
Other taxation and social security		71,658	51,830
Trade creditors		49,049	29,907
Other creditors		61,552	42,890
Accruals and deferred income		419,595	482,448
		<u>644,255</u>	<u>657,075</u>

LINKABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
Roots donation	7,100	-	(360)	6,740	-	(34)	6,706
West Lancashire Positive Living	38,769	-	(9,486)	29,283	-	(5,534)	23,749
Skills for Care	709	48	(219)	538	200	-	738
Infection control funding	-	156,451	(144,079)	12,372	73,851	(85,748)	475
Workforce Capacity Fund	-	-	-	-	3,760	(3,760)	-
Workforce Retention Grant	-	-	-	-	21,313	(21,313)	-
Workforce Development Grant	-	-	-	-	4,111	(4,111)	-
Residential Workforce Grant	-	-	-	-	1,489	(1,489)	-
	<u>46,578</u>	<u>156,499</u>	<u>(154,144)</u>	<u>48,933</u>	<u>104,724</u>	<u>(121,989)</u>	<u>31,668</u>

The Roots donation is to be applied to provide training and equipment for the benefit of staff and service users in Rochdale.

The Charity took over the operations of West Lancs Positive Living Limited in 2016, including staff and service users. Prior to being formally dissolved, West Lancs Positive Living Limited made donations to Linkability of its remaining bank balances, and it also donated a static caravan, which was held for the benefit of service users. The caravan was upgraded to a newer caravan and continues to be offered for use by service users. The fund value carried forwards includes the carrying value of tangible fixed assets purchased as restricted assets (including the caravan).

The Skills for Care restricted fund represents funds received towards the cost of staff training for a diploma qualification.

LINKABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	12,880	19,478	32,358	12,583	22,816	35,399
Investments	303,283	-	303,283	297,378	-	297,378
Current assets/(liabilities)	258,111	12,190	270,301	279,629	26,117	305,746
	<u>574,274</u>	<u>31,668</u>	<u>605,942</u>	<u>589,590</u>	<u>48,933</u>	<u>638,523</u>

LINKABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

17 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	51,286	54,038
Between two and five years	940	38,320
	<u>52,226</u>	<u>92,358</u>

18 Related party transactions

Transactions with related parties

During the year the Charity entered into the following transactions with related parties:

Community Living Initiatives - This charitable organisation publishes a sector specific magazine - 'Community Living'. Mrs J Adshead is a director. In the year ended 31 March 2022 Linkability paid £4,000 for sponsorship and advertising (2021: £4,000).

The Lancashire Learning Disability Consortium (LLDC) - Linkability is a member of this organisation and Mrs J Adshead sits on its board. During the year ended 31 March 2022 Linkability paid membership fees of £800 (2021: £800).

The related parties are charities or community organisations with activities which are complementary to and in furtherance of the objectives of Linkability. The trustees and officers of Linkability do not receive remuneration from these organisations and do not hold any beneficial interest.

No guarantees have been given or received.

LINKABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

19	Cash generated from operations	2022	2021
		£	£
	(Deficit)/surplus for the year	(32,582)	112,016
	Adjustments for:		
	Investment income recognised in profit or loss	(653)	(123)
	Fair value gains and losses on investments	(5,905)	(46,466)
	Depreciation and impairment of tangible fixed assets	10,731	16,600
	Movements in working capital:		
	(Increase)/decrease in debtors	(235,852)	29,879
	(Decrease)/increase in creditors	(5,221)	213,757
	Cash (absorbed by)/generated from operations	(269,482)	325,663
20	Analysis of changes in net funds	At 1 April 2021	Cash flowsAt 31 March 2022
		£	£
	Cash at bank and in hand	756,230	(284,117) 472,113
	Loans falling due within one year	(50,000)	7,599 (42,401)
		<u>706,230</u>	<u>(276,518)</u> <u>429,712</u>