

JOINT ACTIVITIES AND MOTOR EDUCATION SERVICE

England & Wales · Charity number 1056330

Details

Other names	BRADFORD MOTOR EDUCATION PROJECT, BMEP
Status	Registered
Legal form	Charitable company
Company number	03205487
Registered	1996-06-24
Register	View on the Charity Commission register

Contact

Address	James Lower Ground Floor ShIPLEY Wharf Wharf Street ShIPLEY West Yor
Phone	01274483075
Email	enquiries@jamesuk.org
Website	www.jamesuk.org

Activities

Objects: (A) TO ADVANCE THE EDUCATION AND TRAINING OF YOUNG PEOPLE, WHERE NECESSARY ACTING AS AN AGENT TO STATUTORY BODIES, RESPONSIBLE FOR THE DELIVERY OF THE CRIMINAL JUSTICE SYSTEM AND THE CARE OF YOUNG PEOPLE. YOUNG PEOPLE SHOULD BE RESIDENT IN THE AREA AND HAVE BEEN CONVICTED OF A CRIMINAL OFFENCE, OR HAVE BEEN REFERRED IN RELATION TO AN OFFENCE, OR BE IN CIRCUMSTANCES WHICH MAY CREATE TENDENCIES IN THEM TOWARDS SUCH OFFENCES;(B) TO ASSIST YOUNG PEOPLE ESPECIALLY, BUT NOT EXCLUSIVELY, THROUGH RECREATIONAL, EDUCATIONAL AND OTHER LEISURE TIME ACTIVITIES TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES SO THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND TAKE A USEFUL AND RESPONSIBLE PLACE IN THE COMMUNITY;(C) TO PROMOTE THE SAFETY OF THE PUBLIC, AND IN PARTICULAR TO ENCOURAGE AN INTEREST IN ROAD SAFETY AND IMPROVING THE STANDARD OF DRIVING AND RIDING, WITH PARTICULAR EMPHASIS ON YOUNG PEOPLE, IN THE YORKSHIRE, LANCASHIRE AND THE HUMBERSIDE REGION, "THE AREA OF BENEFIT;"(D) TO PROMOTE VOCATIONAL TRAINING FOR YOUNG PERSONS IN THE AREA OF BENEFIT.

Activities: To promote the safety of the public, and in particular to encourage an interest in road safety, and improving the standard of driving and riding, with particular emphasis on young people, in Yorkshire.

Classification

- **How:** Provides Services
- **What:** Education/training, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People

Geography

- **Area of benefit:** YORKSHIRE LANCASHIRE AND HUMBERSIDE
- Bradford City
- Calderdale
- City Of Wakefield
- Kirklees
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£965,259	£919,052	£803,143	30
2024-03-31	£1,069,862	£881,635	£756,936	29
2023-03-31	£945,552	£1,039,491	£568,709	28
2022-03-31	£995,094	£987,552	£662,648	37
2021-03-31	£27,160	£901,422	£655,106	32

Trustees

Name	Role	Appointed
Rosalind Mary Seton	Chair	2006-11-01
Cathy Pilkington		2024-06-11
DAVID HANSON JP		
Gillian Mary Arnold		2006-11-01
JOHN PARKER JP		
Malcolm David Saville		2006-11-01
Marie Louise Kelly		2022-03-15
Mazafar Jan		2024-06-11
Paul Robinson		2015-11-12
Susan Jones		2023-06-13

JOINT ACTIVITIES AND MOTOR EDUCATION SERVICE

England & Wales - Charity number 1056330

Accounts

REGISTERED COMPANY NUMBER: 03205487 (England and Wales)
REGISTERED CHARITY NUMBER: 1056330

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Joint Activities and Motor Education
Service (JAMES)

Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

**Joint Activities and Motor Education
Service (JAMES)**

**Contents of the Financial Statements
for the year ended 31 March 2025**

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**Joint Activities and Motor Education
Service (JAMES)**

**Chairperson's Report
for the year ended 31 March 2025**

The Board presents its Report for the year ended 31st March 2025, my first as Chair of the Trustees.

Firstly, I would like to thank Paul Robinson for his six years in the role, undoubtedly a hard act to follow. We wish Paul all the best in his recovery from his accident.

I would also like to express the Board's heartfelt thanks to all our staff and volunteers for their support, commitment and resolve over this last year; without you, there would be no JAMES.

We have welcomed two new members to the Board over the period, Mazafar Jan and Cathy Pilkington, each contributing additional experience and expertise to the organisation's governance and I thank all Board members for their continuing commitment to JAMES.

The decision to leave the Frizinghall site and cease being an independent school has led to a transformative 12 months. Whilst being an ideal base in many ways, remaining at Frizinghall had become financially unviable. The Board extends special thanks to Kevin Metcalfe BEM and his staff for their hard work packing resources, moving everything to the Keighley, Shipley and Holme Wood sites, preparing, painting and decorating the new locations, all whilst also doing their day-to-day jobs. This was proper teamwork and a pleasure to see.

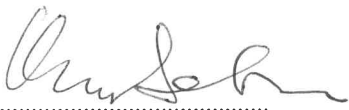
Programmes delivered this year have gone well, especially Alternative Education which has had excellent attendances, and we thank local schools for their continued support. Stronger Families and Family Aid programmes are extraordinarily complex and the council database is continually changing, which makes more IT work for staff and less time to spend with families. Positive Futures, RSE and IDVA all continue to run smoothly.

Funding is always a challenge for JAMES, but the Board would like to thank all funders during this budget year. Whilst always facing financial pressure, we have nevertheless maintained a stable financial position. The Board thanks Sandra and John for their oversight and management of income and expenditure.

The JAMES website www.jamesuk.org has been updated and is now much easier to navigate.

Finally, the Board extends its congratulations to staff members Laura Firth (Alternative Education) on the birth of her son and to Shelly Brummitt (IDVA) on the birth of her daughter.

We look forward to the coming year and the challenges that it will inevitably bring.



.....
Mrs R Seton JP (Chair)

Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)

Report of the Trustees
for the year ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As per our Memorandum and Articles our objectives are:

- a) to advance the education and vocational training of young people who need additional support, or are disengaged from mainstream provision. To support them through individualised learning packages, raising attainment and achievement. Primarily supporting young people resident in Bradford District.
- b) to assist young people especially, but not exclusively, through recreational, educational and other leisure time activities to develop their physical, mental and spiritual capacities so that they grow to full maturity as individuals and take a useful and responsible place in the community.
- c) to support families, working to address their specific needs; enabling them to become more resilient, leading to sustainable improved outcomes.
- d) to enable those with lived experience to be at the heart of JAMES, through opportunities including; staff roles, volunteering, traineeships and work experience.

The Management Committee confirm that they have referred to the guidance contained in the Charities Commission's general guidance on the public benefit when reviewing the Charity's aims and objectives and in planning future activities and setting the grant making policy for the year.

Methods

To achieve these objectives JAMES offers the following services;

- Education - we are an alternative education provider, supporting vulnerable learners through personalised learning packages.
- Prevention - engaging young people and families in individualised support and positive activities, including; sport, craft, conflict resolution, training programmes, healthy lifestyles and relationships.
- Training and Employment - providing placements accruing experience, knowledge and skills of working and learning within our specialist environments.
- Family Focus - matching a Keyworker to a family to overcome barriers and implement strategies to improving resilience. Providing support when families need it most.

The charity has worked with young people, whose circumstances or way of life puts them at risk of coming into conflict with the Criminal Justice System or has already done so, especially but not exclusively, through recreational, educational and other leisure time activities.

**Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)**

**Report of the Trustees
for the year ended 31 March 2025**

OBJECTIVES AND ACTIVITIES

Significant activities

1118 participants engaged this year, of which 57% identified as female. The age of participants ranged from 0 to 83 years.

74% identified as white British; with 13% identifying as Asian, Asian British and Bangladeshi, further participants identified as; Slovakian, Czechoslovakian, Hungarian, Filipino and African; reflecting the diversity of our district and our reach across all our communities.

65% of JAMES participants were aged 25 years or below, reflecting that the majority are young people, with over 50% of all participants aged 6-17 years. JAMES delivered over 3,800 sessions within our communities and across the district.

JAMES has taken pre-emptive actions to respond to ongoing budget pressures, these decisions have been taken in the ongoing environment of flat contracts, where little or no uplift, in real terms, mean a cut in resources. Investment in our community sites has been required to facilitate future reductions in overheads.

Keighley Tramshed is now fully operational as a motor vehicle learning space, where the funding from the UK Government Community Ownership Fund and in partnership with the Garfield Weston Foundation, the Bernard Sunley Foundation, and the Clothworkers Foundation, have built a fantastic local resource for years to come.

Objectives and Activities:

Our strategic plan to move out of Frizinghall came to fruition this year, where we finally handed back the keys and started the new academic year in our community bases in Shipley, Holme Wood, and Keighley. We have been in Frizinghall since 2012, and it was in this space that we became an independent school, embedded and evolved our quality learning offer, and gained a 'good' across the board in our last Ofsted inspection. Frizinghall has been our head office and flagship learning site and it was with sadness that our era in the building has come to an end.

The improvements to our community sites and increased delivery space at Shipley, have brought new opportunities this year and young people and staff have settled into their new routines. Behaviour from young people deserves a note of praise as they have responded exceptionally well to our smaller community settings. We have further deepened our relationships with local schools and their links to our 3 community sites this year, building on our new delivery strategy.

Volunteers

As ever, JAMES truly appreciates the wide-ranging support from our dedicated volunteers. Thank you so much for the support you provide to staff and for all our young people and families, where many of you have faced the same lived experience challenges. Even the little actions and inputs, can make a huge difference.

Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)

Report of the Trustees
for the year ended 31 March 2025

STRATEGIC REPORT

Achievements and performance

Charitable activities

Charitable activities - many of our core services continue to be delivered this year, where both formal and informal partnerships sit at the backbone of our ethos to supporting young people and families. Significant programmes this year include:

Alternative Education

The success of our education provision has led to ongoing waiting lists for this programme, where we continue to see the fall-out from the pandemic on those that are disengaged from mainstream education. A theme of further embedding functional skills within the garage environment has continued, where we have supported young people to achieve their industry recognised IMI vocational qualifications. Young people have undertaken formal qualifications, where exams have been sat both online and on paper, where for many, the qualifications at JAMES are their route into further training, education, and employment.

Marine Division

As part of the planning to leave Frizinghall, JAMES made the decision to take on additional space at The Wharf, Shipley site. Additional capacity was necessary and the site will enable both classroom-based learning and hands-on provision along the canal corridor.

COF - Levelling Up

Grants were received of £31,476 to significantly improve our Keighley Tramshed site during the year, supporting JAMES sustainability in the longer term. Costs were incurred totalling £38,438.

Relationships and Sex Education (RSE)

Now in its 4th year of delivery, this programme (in partnership with Step 2 as lead and HALE) is now established within schools in the district. Our new schools' coordinator has swiftly developed our booking and recording systems and the partnership team had a great success in both their inaugural RSE Conference and the creation of video content that reflected our Bradford young people.

Substance Misuse

JAMES were successful in gaining some resources to support improved outcomes around substance misuse. We have upskilled a member of staff who has gained a qualification in substance misuse, which will have impact across our delivery portfolio. We also gained some new resources to support delivery in this area, including VR goggles for interactive learning.

Thrive

We know the importance of moving families towards and into work and the positive long-term impact this has on improved outcomes. JAMES undertook a small programme run by Groundwork, focusing on these families. One of our senior family support workers, Caroline, did a great job in engaging, supporting and securing training and job outcomes for 15 families on the programme. 2 participants moved into employment/self-employment, 4 engaged into training/education, 8 moved into job search and 8 gained basic skills.

Family Aid Workers (FAW)

The 2 FAW workers have had fantastic outcomes for the families they work with, while juggling the movement to the new EHM recording system. Both FAW staff have risen to the challenge and are now synchronised in the system of wider Early Help in the district. This culminates the transformation of all our Early Help services onto the new recording system and their compliance with new practice standards, which have been brought in across the district.

Financial review

Financial position

The hard strategic decisions of the past few years and our completion of the movement out of Frizinghall this year have enabled us to continue to focus resources on delivery on the frontline. JAMES, as a result, has been able to support salary increases for staff, at 4%. JAMES have had numerous conversations with funders and commissioners about the impact of no uplifts in budgets and the implication on our ability to deliver support on the ground to young people and families. However budgets are set for the forth coming financial year.

Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)

Report of the Trustees
for the year ended 31 March 2025

STRATEGIC REPORT

Financial review

Principal funding sources

80% of JAMES resources this year were secured locally, as we have seen the impact of a further devolution of budgets, in parallel with the culmination of the renovation of our Keighley site. 8% of funds came from regional, or West Yorkshire sources.

Financial Review

The current situation with funding is that levels have decreased to £965,259 (2024: £1,069,862). We anticipate that our funding levels will decrease during 2025/26 due to continued cuts in government and local council spending. Expenditure has increased to £919,052 (2024: £881,635) JAMES will continue to keep a tight reign of its spending. The Accounts show that reserves have increased to £803,143 (2024: £756,936) of which free reserves are £388,419 (2024: £336,034).

Reserves Policy

JAMES robust financial management continues to remain in a strong reserve position and can support strategic short-term deficits when necessary.

JAMES maintain a policy of retaining 6-9 months' operational costs as unrestricted reserves. Unrestricted reserves are currently in excess of this but in the current economic climate and the uncertainty of funding, the Trustees are going to explore options that enable JAMES to further improve our long-term stability. The reserves policy is reviewed annually by Trustees and the management team.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 30 May 1996 and registered as a charity on 24 June 1996. The company has established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting. All committee retire and, being eligible, offer themselves for re-election.

Due to the nature of the project much of the charity's work inevitably focuses upon young people. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body.

The more traditional business skills are well represented on the Management Committee. JAMES will be seeking to increase its Committee membership from those members of the community where they have identified skills in Youth Work, Education, Business or Finance.

Induction and training of new trustees

JAMES has a policy of recruiting committee members where they are qualified in youth provision, business or financial skills. New committee members are provided with a full range of documentation and provided with an induction to the work of the project.

Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)

Report of the Trustees
for the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

JAMES has a Management Committee who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has eight members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Management team. The Management team are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Operations Managers have responsibility for the day to day operational management of the Centres, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Key management remuneration

The trustees consider the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year. Details of key management personnel benefits are disclosed in note 9.

The pay of the senior management team is reviewed annually and normally increased in accordance with average earnings.

Risk management

The Management Committee have a policy to continually review risks to the project. These are mainly of a financial nature due to the instability of funding sources which are directly linked to local and national government policy which can change without warning. We shall continue to reduce risk to funding by seeking as wide a range as possible of funding organisations to offset the risk to income by changes in policy. We continue to maintain high safety standards through on-going training and risk assessment. We maintain appropriate levels of insurance where this is available.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03205487 (England and Wales)

Registered Charity number

1056330

Registered office

Shipley Wharf Lower Ground Floor
Shipley Wharf
Wharf Street
Shipley
West Yorkshire
BD17 7DW

Trustees

P A Robinson
D Hanson JP
J Parker JP
Mrs R Seton JP
Mrs G M Arnold JP
Mrs T Ratnik (resigned 19.6.25)
M D Saville
Mrs M L Kelly
Mrs S Jones
M Jan (appointed 11.6.24)
Miss C Pilkington (appointed 11.6.24)

Company Secretary

Ms S Kelly

Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)

Report of the Trustees
for the year ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Andrew Day
Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

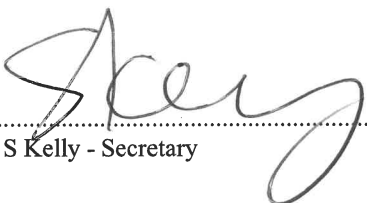
Bankers

Barclays Bank PLC
10 Market Street
Bradford
West Yorkshire
BD1 1NR

Senior Management Team

Mr K Metcalfe BEM	Operations Manager
Miss A Shepherd	Development Manager
Ms S Kelly	Administrative Manager
Ms A Stack	Operations Manager

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 11/12/2025..... and signed on the board's behalf by:


.....
Ms S Kelly - Secretary

**Independent Examiner's Report to the Trustees of
Joint Activities and Motor Education
Service (JAMES)**

Independent examiner's report to the trustees of Joint Activities and Motor Education Service (JAMES) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

Walkers Accountants Limited

Andrew Day

Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Date: 16/12/2025

**Joint Activities and Motor Education
Service (JAMES)**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	651	-	651	1,239
Charitable activities	4				
Running programmes		356,731	569,913	926,644	1,018,669
Other income		1,388	-	1,388	11,260
Investment income	3	11,787	-	11,787	11,896
Other income		24,789	-	24,789	26,798
Total		<u>395,346</u>	<u>569,913</u>	<u>965,259</u>	<u>1,069,862</u>
EXPENDITURE ON					
Charitable activities	5				
Programme costs		227,156	476,883	704,039	688,965
Premises costs		116,488	21,840	138,328	116,414
Administrative expenses		56,612	16,493	73,105	76,256
Other		3,580	-	3,580	-
Total		<u>403,836</u>	<u>515,216</u>	<u>919,052</u>	<u>881,635</u>
NET INCOME/(EXPENDITURE)		(8,490)	54,697	46,207	188,227
Transfers between funds	14	88,854	(88,854)	-	-
Net movement in funds		80,364	(34,157)	46,207	188,227
RECONCILIATION OF FUNDS					
Total funds brought forward		573,981	182,955	756,936	568,709
TOTAL FUNDS CARRIED FORWARD		<u><u>654,345</u></u>	<u><u>148,798</u></u>	<u><u>803,143</u></u>	<u><u>756,936</u></u>

The notes form part of these financial statements

**Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)**

**Balance Sheet
31 March 2025**

	Notes	Unrestricted funds £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	10	255,926	-	255,926	215,447
CURRENT ASSETS					
Debtors	11	140,703	-	140,703	160,759
Cash at bank and in hand		298,283	175,470	473,753	411,823
		438,986	175,470	614,456	572,582
CREDITORS					
Amounts falling due within one year	12	(40,567)	(26,672)	(67,239)	(31,093)
		398,419	148,798	547,217	541,489
NET CURRENT ASSETS					
		398,419	148,798	547,217	541,489
TOTAL ASSETS LESS CURRENT LIABILITIES		654,345	148,798	803,143	756,936
NET ASSETS		654,345	148,798	803,143	756,936
FUNDS	14				
Unrestricted funds:					
General Fund				644,345	551,481
Building and Repairs Fund				10,000	22,500
				654,345	573,981
Restricted funds:					
General Funds				148,798	182,955
TOTAL FUNDS				803,143	756,936

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 11/12/2025 and were signed on its behalf by:

The notes form part of these financial statements

Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)

Balance Sheet - continued
31 March 2025



.....
R Seton JP - Trustee

**Joint Activities and Motor Education
Service (JAMES)**

**Cash Flow Statement
for the year ended 31 March 2025**

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	114,558	188,554
Net cash provided by operating activities		<u>114,558</u>	<u>188,554</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(65,465)	(161,925)
Sale of tangible fixed assets		1,050	-
Interest received		<u>11,787</u>	<u>11,896</u>
Net cash used in investing activities		<u>(52,628)</u>	<u>(150,029)</u>
Change in cash and cash equivalents in the reporting period		<u>61,930</u>	<u>38,525</u>
Cash and cash equivalents at the beginning of the reporting period		<u>411,823</u>	<u>373,298</u>
Cash and cash equivalents at the end of the reporting period		<u><u>473,753</u></u>	<u><u>411,823</u></u>

The notes form part of these financial statements

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Cash Flow Statement
for the year ended 31 March 2025**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
		31.3.25	31.3.24
		£	£
Net income for the reporting period (as per the Statement of Financial Activities)		46,207	188,227
Adjustments for:			
Depreciation charges		20,357	13,861
Loss on disposal of fixed assets		3,580	-
Interest received		(11,787)	(11,896)
Decrease/(increase) in debtors		20,055	(2,021)
Increase in creditors		36,146	383
Net cash provided by operations		<u>114,558</u>	<u>188,554</u>
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	411,823	61,930	473,753
	411,823	61,930	473,753
Total	<u>411,823</u>	<u>61,930</u>	<u>473,753</u>

The notes form part of these financial statements

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements
for the year ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern despite the uncertain outlook of funding to the Charity sector by local and national government.

Income resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will not be received and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particular grants, then these terms and conditions must be met before income is recognised as the entitlement conditions will not be satisfied until that point. Where terms and conditions have not been met or uncertainty exists as whether they can be met then relevant income is not recognised in the year but deferred and shown in the balance sheet as deferred income.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under that headings that aggregate all costs related to each category expense shown in the Statement of Financial Activities. Expenditure is recognised when following Criterias are met:

- there is a present legal or constructive obligation resulting from a past event.
- it is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement.
- the amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those costs that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the trust's programmes and activities Governance costs comprise the costs of running the charity, including accountancy and legal advice for the trustees and all other costs of complying with constitutional and statutory requirements.

The analysis of support costs and basis of apportionment applied is shown in note 6.

Charitable activities

Cost of charitable activities comprise all costs incurred in the pursuit of the charitable objectives of the charity. These costs where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to direct costs. The total cost of each category of charitable expenditure includes an apportionment of support costs as shown in note 5.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Improvements to property	- 10% on cost
Workshop	- 25% on reducing balance
Barges	- 5% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

All tangible fixed assets are at cost less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets held under finance lease are depreciated in the same manner as owned assets.

Renewals, repairs and maintenance are charged to profit and loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using a mixture of methods. The depreciation bases are as detailed above.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are credited or charged to the income statement.

Impairment of fixed assets

At each balance sheet date, the Charity reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indications exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Charity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

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. Impairment loss is recognised as an expense immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in the prior years. A reversal of an impairment loss is recognised as income immediately.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is recognised where there is a right to receive the amount.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments.

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 the 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 any trade discounts.

Financial instruments

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.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	651	1,239
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	11,787	11,896
	<u> </u>	<u> </u>

All the charity's investment income arises from money held in an interest bearing deposit account.

Joint Activities and Motor Education
Service (JAMES)

Notes to the Financial Statements - continued
for the year ended 31 March 2025

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.25	31.3.24
	Activity	£	£
Grants	Running programmes	647,058	734,646
Educational	Running programmes	279,586	284,023
Other income	Other income	1,388	11,260
		<u>928,032</u>	<u>1,029,929</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Programme costs	609,966	94,073	704,039
Premises costs	132,450	5,878	138,328
Administrative expenses	66,104	7,001	73,105
	<u>808,520</u>	<u>106,952</u>	<u>915,472</u>

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Programme costs	94,073	-	94,073
Premises costs	5,878	-	5,878
Administrative expenses	749	6,252	7,001
	<u>100,700</u>	<u>6,252</u>	<u>106,952</u>

The charity identifies its support and governance costs, it then apportions these costs between the three main charitable expenditure costs areas

The basis of allocation used are as follows:

- time: based on the activities of the support staff.
- expenditure: this is based on the floor space used. This is used where the trustees consider this to be a more equitable treatment.
- direct allocation: where the cost is wholly attributable to a particular activity.

Management costs are based on floor space and time and governance costs are based on direct costs.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

	Programme costs £	Premises costs £	Administrative expenses £	31.3.25 Total activities £	31.3.24 Total activities £
Wages	92,115	-	-	92,115	87,533
Pensions	1,958	-	-	1,958	1,835
Rent, rates and water	-	3,484	-	3,484	5,458
Insurance	-	770	-	770	792
Light and heat	-	1,624	-	1,624	1,749
Telephone	-	-	586	586	580
Bank Charges	-	-	163	163	218
	<u>94,073</u>	<u>5,878</u>	<u>749</u>	<u>100,700</u>	<u>98,165</u>

Governance costs

	31.3.25 Administrative expenses £	31.3.24 Total activities £
Auditors' remuneration	-	5,100
Accountancy fees	6,252	6,768
Legal fees	-	1,616
	<u>6,252</u>	<u>13,484</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25 £	31.3.24 £
Auditors' remuneration	-	5,100
Depreciation - owned assets	20,356	13,861
Deficit on disposal of fixed assets	<u>3,580</u>	<u>-</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

9. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	661,219	610,290
Other pension costs	11,973	11,032
	<u>673,192</u>	<u>621,322</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Activities	26	25
Support	4	4
	<u>30</u>	<u>29</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the charity, comprise of the trustees, the Development Manager, Operations Managers and Administrative Manager. The total employee benefits of the key management personnel of the charity were £166,623 (2024: £165,272).

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Workshop £	Barges £
COST			
At 1 April 2024	179,868	67,108	56,500
Additions	53,224	838	-
Disposals	(5,723)	(29,654)	-
	<u>227,369</u>	<u>38,292</u>	<u>56,500</u>
At 31 March 2025	227,369	38,292	56,500
DEPRECIATION			
At 1 April 2024	24,180	63,622	28,250
Charge for year	6,161	1,044	2,825
Eliminated on disposal	(5,124)	(28,861)	-
	<u>25,217</u>	<u>35,805</u>	<u>31,075</u>
At 31 March 2025	25,217	35,805	31,075
NET BOOK VALUE			
At 31 March 2025	<u>202,152</u>	<u>2,487</u>	<u>25,425</u>
At 31 March 2024	<u>155,688</u>	<u>3,486</u>	<u>28,250</u>

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

10. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2024	56,034	51,646	411,156
Additions	-	11,403	65,465
Disposals	(11,851)	(22,927)	(70,155)
At 31 March 2025	44,183	40,122	406,466
DEPRECIATION			
At 1 April 2024	39,760	39,897	195,709
Charge for year	4,068	6,258	20,356
Eliminated on disposal	(11,003)	(20,537)	(65,525)
At 31 March 2025	32,825	25,618	150,540
NET BOOK VALUE			
At 31 March 2025	11,358	14,504	255,926
At 31 March 2024	16,274	11,749	215,447

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	128,593	133,324
Accrued income	141	14,437
Prepayments	11,969	12,998
	140,703	160,759

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Social security and other taxes	10,007	10,367
Other creditors	2,401	2,047
Accruals and deferred income	54,831	18,679
	67,239	31,093

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.25 £	31.3.24 £
Within one year	35,049	53,650
Between one and five years	124,351	135,200
In more than five years	101,600	127,600
	<u>261,000</u>	<u>316,450</u>

14. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General Fund	551,481	(8,490)	101,354	644,345
Building and Repairs Fund	22,500	-	(12,500)	10,000
	<u>573,981</u>	<u>(8,490)</u>	<u>88,854</u>	<u>654,345</u>
Restricted funds				
General Funds	182,955	54,697	(88,854)	148,798
	<u>182,955</u>	<u>54,697</u>	<u>(88,854)</u>	<u>148,798</u>
TOTAL FUNDS	<u>756,936</u>	<u>46,207</u>	<u>-</u>	<u>803,143</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	395,346	(403,836)	(8,490)
Restricted funds			
General Funds	569,913	(515,216)	54,697
	<u>569,913</u>	<u>(515,216)</u>	<u>54,697</u>
TOTAL FUNDS	<u>965,259</u>	<u>(919,052)</u>	<u>46,207</u>

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General Fund	303,253	216,537	31,691	551,481
Building and Repairs Fund	50,000	-	(27,500)	22,500
	<u>353,253</u>	<u>216,537</u>	<u>4,191</u>	<u>573,981</u>
Restricted funds				
General Funds	215,456	(28,310)	(4,191)	182,955
	<u>568,709</u>	<u>188,227</u>	<u>-</u>	<u>756,936</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	432,043	(215,506)	216,537
Restricted funds			
General Funds	637,819	(666,129)	(28,310)
	<u>1,069,862</u>	<u>(881,635)</u>	<u>188,227</u>

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

14. MOVEMENT IN FUNDS - continued

Analysis of funds

Name of Fund	Description, nature and purpose of the fund
General Unrestricted Fund:	General Unrestricted Funds are for the charitable objectives of the charity.
Designated Funds:	(a) Designated Building and Repairs Fund for the continued refurbishment of the Keighley Tramshed premises.
Restricted Funds:	Restricted Funds can only be used for specific purposes within the objects of the charity. Restrictions arise when specified by the donor. Restricted donor during the year are: Families First - To deliver a programme, to provide critical support to families including mental health needs, debt support, re-housing due to domestic violence, self-harm and food poverty. Positive Futures (Keighley) - To provide support for at risk young people within the Keighley area, including partnership projects and delivering evening and holiday periods. Stronger Families - To deliver a programme to break down a range of barriers that can impact on social inclusion and provide opportunities to move into employment. Family Aid Workers - To provide practical family support, which improves parenting capacity, access to employment and training and educational attendance of children in line with Bradford Early Help targets. Relationship Sex Education (RSE) - To help schools fulfil their new obligations to deliver RSE in the district. Trusthouse - Child to Parent Violence Prevention and Resilience Project. Trusted Relationship - To provide critical one to one support for young people at risk and vulnerable to exploitation. Community Ownership Fund (COF) - To assist with the renovation of the Keighley premises. Police Crime Commission Domestic Violence (PCCDV) - Delivering a programme addressing violence against women and girls in collaboration with HALE and Step 2. NHS - To deliver a programme to young people and their parents where they will access a group as time together and time apart. VRU (Youth Violence Reduction) - To support interventions that will prevent young people from entering the criminal justice system and reduce reoffending.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

14. MOVEMENT IN FUNDS - continued

Analysis of funds - continued

VAWG (Violence Reduction Units) - To tackle serious violence by building on an existing VRU.STT (Support to thrive) - To provide 1 to 1 contacts meeting personal needs on a weekly basis to overcome personal barriers, building a relationship with the participant including breakfast routines to supporting bedtimes, hand-holding into an appointment, support with debt and housing and domestic abuse support, budgeting, etc.

15. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The total contributions to the company's scheme was £11,973 (2024: £11,032). Contributions outstanding at the balance sheet date were £2,401 (2024: £2,047).

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

JOINT ACTIVITIES AND MOTOR EDUCATION SERVICE

England & Wales - Charity number 1056330

Accounts

REGISTERED COMPANY NUMBER: 03205487 (England and Wales)
REGISTERED CHARITY NUMBER: 1056330

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2024
for
Joint Activities and Motor Education
Service (JAMES)

Walkers Accountants Limited
Statutory Auditor and Chartered Accountants
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

**Joint Activities and Motor Education
Service (JAMES)**

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for the year ended 31 March 2024**

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Joint Activities and Motor Education
Service (JAMES)

Chairman's Report
for the year ended 31 March 2024

After six years as Chair of JAMES Trustees I have decided to step down in order to give another person the opportunity to bring new ideas and renewed enthusiasm to move the organisation forward. I am delighted that Ros Seton has accepted that challenge and I shall give her my full support.

During my six years as Chair I have overseen an immense amount of change, both internally and externally. Our Independent school has developed from 'requires improvement' to 'good' in all areas, but over the last twelve months we have had to make the difficult decision to de-register as a school and change our working practice. This change has enabled our team to teach in a way that is more aligned to their skill set and more beneficial for our learners. We are now working towards one set of academic standards for both vocational and core subjects, meaning that the classroom studies are more applicable and relevant to the mechanics environment in the garage.

Unfortunately, we have lost some long-standing members of staff this year and I would particularly like to mention our school Principal and Operations Manager, Mandy Lakes, who served our organisation tirelessly over many years. We all wish her well in her chosen path and 'our door is always open!' However, we are fortunate to have a resilient management team with Kevin, Sandra, Anna and our new Operations Manager, Angie Stack, who has worked hard to pick up Mandy's workload and successfully manage some very challenging projects. Our Board of Trustees is also strong although, as we get older, we are constantly looking out for people with the requisite skills and experience to lead and develop JAMES in the years ahead.

The challenges of COVID and the cost of living crisis have heavily affected our communities in Bradford and, although our team have delivered a high quality service and met, or frequently exceeded, the challenging targets set by funders, it has come at a cost to the organisation. At the beginning of 2024 JAMES made the difficult decision to move out of our Frizinghall headquarters, our home for 12 years. Although this was a difficult decision it does open up a number of opportunities. During our 30+ years operating in the Bradford District we have strived to deliver services from within the heart of our communities. At one stage we had twelve bases within the District. The high costs associated with a commercially rented head office are no longer viable and so we are diversifying delivery across Bradford from our sites at Keighley, Shipley and Holme Wood. Keighley Tramshed has been dramatically renovated and redesigned to accommodate new learners and projects. Shipley has been expanded to provide office space and a meeting area for staff who need a base at this side of the District. We are also renovating and redecorating our Holme Wood site to increase our capacity there. The team at JAMES are constantly looking for new cost-effective premises, ideally via a community asset transfer, to increase the geographical scope of our delivery.

I am optimistic that JAMES will emerge from this transitional period and become a stronger organisation, both financially secure and even more highly regarded by the communities we serve. I would like to thank all our staff for their flexibility and willingness to adapt their roles during these difficult times. In particular, thank you to the management team and my fellow Trustees for all your help and support over the past six years. I know that Ros will benefit from that support as she leads the organisation forward in the years ahead.



Paul A Robinson (Chair)

**Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)**

**Report of the Trustees
for the year ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As per our Memorandum and Articles our objectives are:

- a) to advance the education and vocational training of young people who need additional support, or are disengaged from mainstream provision. To support them through individualised learning packages, raising attainment and achievement. Primarily supporting young people resident in Bradford District.
- b) to assist young people especially, but not exclusively, through recreational, educational and other leisure time activities to develop their physical, mental and spiritual capacities so that they grow to full maturity as individuals and take a useful and responsible place in the community
- c) to support families, working to address their specific needs; enabling them to become more resilient, leading to sustainable improved outcomes.
- d) to enable those with lived experience to be at the heart of JAMES, through opportunities including; staff roles, volunteering, traineeships and work experience.

The Management Committee confirm that they have referred to the guidance contained in the Charities Commission's general guidance on the public benefit when reviewing the Charity's aims and objectives and in planning future activities and setting the grant making policy for the year.

Methods

To achieve these objectives JAMES offers the following services;

- Education - we are an Ofsted assured Independent school, supporting vulnerable learners through personalised learning packages
- Prevention - engaging young people and families in individualised support and positive activities, including; sport, craft, conflict resolution, training programmes, healthy lifestyles and relationships
- Training and Employment - providing placements accruing experience, knowledge and skills of working and learning within our specialist environments
- Family Focus - matching a Keyworker to a family to overcome barriers and implement strategies to improving resilience. Providing support when families need it most

The charity has worked with young people, whose circumstances or way of life puts them at risk of coming into conflict with the Criminal Justice System or has already done so, especially but not exclusively, through recreational, educational and other leisure time activities.

**Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)**

**Report of the Trustees
for the year ended 31 March 2024**

OBJECTIVES AND ACTIVITIES

Significant activities

806 participants engaged this year, of which 52% identified as female. The age of participants ranged from 0 to 69 years. 72.71% identified as white British; while we had an increase in those identifying as Asian, Asian British and Bangladeshi, further participants identified as; Latvian, Kuwaiti, Polish, Filipino, Syrian and Afro-Caribbean; this reflects the diversity of our local communities.

The percentage of young people JAMES supported during the year increased, where over 71% were aged 24 years or below. JAMES delivered over 3,200 sessions within our communities and across the district.

The further trend of increased needs of young people and families has deepened this year, with a marked rise in the numbers of referrals into and out of children's social care. For some families' routines and behaviours which were initiated during the pandemic and the cost-of-living crisis have become entrenched. Concerns continue to rise in connection to non-school attendance, where now over 28.6% of all pupils in the district are persistent absentees.

Angie Stack replaced Mandy Lakes in the role of JAMES Operations Manager, where she has taken a grip of a wide range of projects including the migration of our Early Help family support onto the district wide monitoring system EHM.

The significant renovations to our Keighley Tramshed site are almost complete, where fantastic new learning and workshop spaces have been created. Resources for the building were from; the UK Government Community Ownership Fund and in partnership with; Garfield Weston Foundation, the Bernard Sunley Foundation, and the Clothworkers Foundation; a huge thank you to all these partners for their support.

Objectives and Activities:

In connection to the Keighley Tramshed site development; JAMES took the difficult decision to plan move out of the Frizinghall building. JAMES will increase our delivery within our community bases; Keighley, Shipley and Holmewood and stabilise the financial pressure on the organisation; through the reduction in overheads. This movement will meet the strategic outcome of further deepening our community provision, enable us to have greater control over the long-term impacts on JAMES and re-focus our resource allocation to those delivering on the front line.

Significantly this year, JAMES have made the step to de-register as an Independent School with Ofsted. This will not compromise on the quality of our delivery, but the movement out of our Frizinghall site means de-registering is necessary. The change for our learners is small as most of our young people attend on a part-time basis. JAMES will still comply with Ofsted regulations within our new roles as an alternative provider (AP). Young people, families, education providers and wider partners have been part of this transition every step of the way; supporting our transitions.

Volunteers

JAMES wants to again thank all the efforts from our varied volunteers this year; the support for our families and young people would not be where it is today without their effort and enthusiasm.

**Joint Activities and Motor Education
Service (JAMES)**

**Report of the Trustees
for the year ended 31 March 2024**

STRATEGIC REPORT

Achievement and performance

Charitable activities

Charitable activities - many of our core services continue to be delivered this year, where both formal and informal partnerships sit at the backbone of our ethos to supporting young people and families. Significant programmes this year include:

Alternative Education

The success of our education provision has led to ongoing waiting lists for this programme, where we continue to see the fall-out from the pandemic on those that are disengaged from mainstream education. A theme of further embedding functional skills within the garage environment has continued, where we have supported young people to achieve their industry recognised IMI vocational qualifications. Young people have undertaken formal qualifications, where exams have been sat both online and on paper, where for many, the qualifications at JAMES are their route into further training, education, and employment.

Marine Division

Part of the planning to leave Frizinghall JAMES made the decision to take on additional space at The Wharf, Shipley site. Additional capacity will be necessary once we move, and the site will enable both classroom-based learning and hands-on provision along the canal corridor.

COF - Levelling Up

Grants were received of £86,549 to significantly improve our Keighley Tramshed site during the year, supporting JAMES sustainability in the longer term. Costs were incurred totalling £90,194.

We are now delivering on the Achieve programme; utilising the learning and approach from the **Stronger Families programme** through this VCS partnership, funded by the DWP.

Both our **Families First** and **Family Aide Worker programmes** have been successful in further funding; continuing to support many, many families across the district through the keyworker approach.

Relationships and Sex Education (RSE)

This programme works in partnership with Step2 and Hale, to support secondary schools to provide high quality RSE delivery to young people in the district. Building on the last few years of delivery, schools are now more aware of the RSE support on offer and the team have delivered to 1,000's of young people, up-skilled teachers and supported the increase in knowledge of many parents and carers.

Time Apart, Time Together (TATT)

This programme offers support for young people impacted by their mental health, through sessions which are mirrored for the young people and key adults in their life. It is funded through health and responds to key needs locally and increasing numbers of young people sat on waiting list for mental health support. Engagement and feedback from those on the programme have been incredibly positive.

Financial review

Financial position

JAMES worked hard this year to gain additional capital resources to invest in our Tramshed renovations. Ongoing pressure on budgets have led to the decision to move out of our Frizinghall site and JAMES looks to reduce the overhead costs of the organisation because of this move in years to come. Staff received a salary increase of 5% despite many of our contracts remaining static.

Principal funding sources

As predicted, we have had an increase in the value of funds from regional sources, increasing to 12%. Most funds are sourced locally at 68%. A further 15% of JAMES funding is from national sources.

Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)

Report of the Trustees
for the year ended 31 March 2024

STRATEGIC REPORT

Financial review

Reserves policy

JAMES robust financial management continues remains in a strong reserve position and is able to support strategic short-term deficits when necessary.

JAMES maintain a policy of retaining 6-9 months' operational costs as unrestricted reserves. Unrestricted reserves are currently in excess of this but in the current economic climate and the uncertainty of funding, the Trustees believe that no steps should be taken to reduce the current excess. The reserves policy is reviewed annually by Trustees and the management team.

Financial Review

The current situation with funding is that levels have increased to £1,069,862 (2023: £995,552). We anticipate that our funding levels will decrease during 2024/25 due to continued cuts in government and local council spending. JAMES will continue to keep a tight reign of its spending. The Accounts show that reserves have increased to £756,936 (2023: £568,709).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 30 May 1996 and registered as a charity on 24 June 1996. The company has established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting. All committee retire and, being eligible, offer themselves for re-election.

Due to the nature of the project much of the charity's work inevitably focuses upon young people. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body.

The more traditional business skills are well represented on the Management Committee. JAMES will be seeking to increase its Committee membership from those members of the community where they have identified skills in Youth Work, Education, Business or Finance.

Induction and training of new trustees

JAMES has a policy of recruiting committee members where they are qualified in youth provision, business or financial skills. New committee members are provided with a full range of documentation and provided with an induction to the work of the project.

Organisational structure

JAMES has a Management Committee who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has eight members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Management team. The Management team are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Operations Managers have responsibility for the day to day operational management of the Centres, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

**Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)**

**Report of the Trustees
for the year ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The trustees consider the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year. Details of key management personnel benefits are disclosed in note 9.

The pay of the senior management team is reviewed annually and normally increased in accordance with average earnings.

Risk management

The Management Committee have a policy to continually review risks to the project. These are mainly of a financial nature due to the instability of funding sources which are directly linked to local and national government policy which can change without warning. We shall continue to reduce risk to funding by seeking as wide a range as possible of funding organisations to offset the risk to income by changes in policy. We continue to maintain high safety standards through on-going training and risk assessment. We maintain appropriate levels of insurance where this is available.

JAMES has updated all risk documents this year in light of the pandemic. JAMES has adapted processes in line with changes in guidelines; for example the introduction of face-coverings or testing within our education setting. JAMES will continue to adapt to the changing situation and have been proud in our ability to keep staff, young people and families safe as we had no identified cases of internal JAMES covid transition this year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03205487 (England and Wales)

Registered Charity number

1056330

Registered office

ShIPLEY Wharf Lower Ground Floor
ShIPLEY Wharf
Wharf Street
ShIPLEY
West Yorkshire
BD17 7DW

Trustees

P A Robinson
D Hanson JP
J Parker JP
Mrs R Seton JP
Mrs G M Arnold JP
Mrs T Ratnik
M D Saville
Mrs M L Kelly
Mrs F Lemal (resigned 15.4.23)
Mrs S Jones (appointed 13.6.23)
M Jan (appointed 11.6.24)
Miss C Pilkington (appointed 11.6.24)

Company Secretary

Ms S Kelly

**Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)**

**Report of the Trustees
for the year ended 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Walkers Accountants Limited
Statutory Auditor and Chartered Accountants
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Bankers

Barclays Bank PLC
10 Market Street
Bradford
West Yorkshire
BD1 1NR

Senior Management Team

Mr K Metcalfe BEM	Operations Manager
Miss A Shepherd	Development Manager
Ms S Kelly	Administrative Manager
Miss M Lakes	Operations Manager (resigned 7.4.2023)
Ms A Stack	Operations Manager (appointed 7.4.2023)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Joint Activities and Motor Education Service (JAMES) for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Walkers Accountants Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)**

**Report of the Trustees
for the year ended 31 March 2024**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 19/11/2024..... and signed on the board's behalf by:

.....
Ms S Kelly - Secretary

Report of the Independent Auditors to the Members of
Joint Activities and Motor Education
Service (JAMES)

Opinion

We have audited the financial statements of Joint Activities and Motor Education Service (JAMES) (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 2024 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
Joint Activities and Motor Education
Service (JAMES)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Report of the Independent Auditors to the Members of
Joint Activities and Motor Education
Service (JAMES)

Our 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 a Report of the Independent Auditors 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:

- we assessed the extent of compliance with the law and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- tested journal entries and other adjustments for appropriateness to identify any unusual transactions, and evaluation the business rationale of significant transaction outside the normal course of the business.
- reviewed the application of accounting policies with focus on those with heightened estimation uncertainty.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

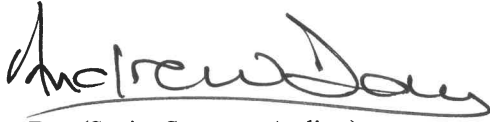
- agreeing financial statement disclosures to underlying supporting documentation; and
- enquiring of management as to actual and potential litigation and claims.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
Joint Activities and Motor Education
Service (JAMES)

Use of our 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 auditors' 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.



Andrew Day (Senior Statutory Auditor)
for and on behalf of Walkers Accountants Limited
Statutory Auditor and Chartered Accountants
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Date: 9 December 2024

**Joint Activities and Motor Education
Service (JAMES)**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,239	-	1,239	502
Charitable activities	4				
Running programmes		380,850	637,819	1,018,669	897,538
Other income		11,260	-	11,260	21,746
Investment income	3	11,896	-	11,896	5,707
Other income		26,798	-	26,798	20,059
Total		<u>432,043</u>	<u>637,819</u>	<u>1,069,862</u>	<u>945,552</u>
EXPENDITURE ON					
Charitable activities	5				
Programme costs		138,996	549,969	688,965	797,828
Premises costs		12,911	103,503	116,414	171,432
Administrative expenses		63,599	12,657	76,256	70,231
Total		<u>215,506</u>	<u>666,129</u>	<u>881,635</u>	<u>1,039,491</u>
NET INCOME/(EXPENDITURE)		216,537	(28,310)	188,227	(93,939)
Transfers between funds	14	<u>4,191</u>	<u>(4,191)</u>	<u>-</u>	<u>-</u>
Net movement in funds		220,728	(32,501)	188,227	(93,939)
RECONCILIATION OF FUNDS					
Total funds brought forward		353,253	215,456	568,709	662,648
TOTAL FUNDS CARRIED FORWARD		<u><u>573,981</u></u>	<u><u>182,955</u></u>	<u><u>756,936</u></u>	<u><u>568,709</u></u>

The notes form part of these financial statements

**Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)**

**Balance Sheet
31 March 2024**

	Notes	Unrestricted funds £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	10	215,447	-	215,447	67,383
CURRENT ASSETS					
Debtors	11	160,759	-	160,759	158,738
Cash at bank and in hand		228,868	182,955	411,823	373,298
		<u>389,627</u>	<u>182,955</u>	<u>572,582</u>	<u>532,036</u>
CREDITORS					
Amounts falling due within one year	12	(31,093)	-	(31,093)	(30,710)
NET CURRENT ASSETS		<u>358,534</u>	<u>182,955</u>	<u>541,489</u>	<u>501,326</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>573,981</u>	<u>182,955</u>	<u>756,936</u>	<u>568,709</u>
NET ASSETS		<u>573,981</u>	<u>182,955</u>	<u>756,936</u>	<u>568,709</u>
FUNDS	14				
Unrestricted funds:					
General Fund				551,481	303,253
Building and Repairs Fund				22,500	50,000
				<u>573,981</u>	<u>353,253</u>
Restricted funds:					
General Funds				182,955	215,456
TOTAL FUNDS				<u>756,936</u>	<u>568,709</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19/11/2024 and were signed on its behalf by:



.....
R Seton JP - Trustee

The notes form part of these financial statements

**Joint Activities and Motor Education
Service (JAMES)**

**Cash Flow Statement
for the year ended 31 March 2024**

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	188,554	(127,794)
Net cash provided by/(used in) operating activities		<u>188,554</u>	<u>(127,794)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(161,925)	(22,584)
Sale of tangible fixed assets		-	1,601
Interest received		11,896	5,707
Net cash used in investing activities		<u>(150,029)</u>	<u>(15,276)</u>
Change in cash and cash equivalents in the reporting period		<u>38,525</u>	<u>(143,070)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>373,298</u>	<u>516,368</u>
Cash and cash equivalents at the end of the reporting period		<u><u>411,823</u></u>	<u><u>373,298</u></u>

The notes form part of these financial statements

Joint Activities and Motor Education
Service (JAMES)

Notes to the Cash Flow Statement
for the year ended 31 March 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24 £	31.3.23 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	188,227	(93,939)
Adjustments for:		
Depreciation charges	13,861	15,446
Loss on disposal of fixed assets	-	3,301
Interest received	(11,896)	(5,707)
Increase in debtors	(2,021)	(45,981)
Increase/(decrease) in creditors	383	(914)
Net cash provided by/(used in) operations	<u>188,554</u>	<u>(127,794)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	373,298	38,525	411,823
	<u>373,298</u>	<u>38,525</u>	<u>411,823</u>
Total	<u>373,298</u>	<u>38,525</u>	<u>411,823</u>

The notes form part of these financial statements

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements
for the year ended 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern despite the uncertain outlook of funding to the Charity sector by local and national government.

Income resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will not be received and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particular grants, then these terms and conditions must be met before income is recognised as the entitlement conditions will not be satisfied until that point. Where terms and conditions have not been met or uncertainty exists as whether they can be met then relevant income is not recognised in the year but deferred and shown in the balance sheet as deferred income.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under that headings that aggregate all costs related to each category expense shown in the Statement of Financial Activities. Expenditure is recognised when following Criteria are met:

- there is a present legal or constructive obligation resulting from a past event.
- it is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement.
- the amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those costs that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the trust's programmes and activities. Governance costs comprise the costs of running the charity, including accountancy and legal advice for the trustees and all other costs of complying with constitutional and statutory requirements.

The analysis of support costs and basis of apportionment applied is shown in note 6.

Charitable activities

Cost of charitable activities comprise all costs incurred in the pursuit of the charitable objectives of the charity. These costs where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to direct costs. The total cost of each category of charitable expenditure includes an apportionment of support costs as shown in note 5.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Improvements to property	- 10% on cost
Workshop	- 25% on reducing balance
Barges	- 5% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

All tangible fixed assets are at cost less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets held under finance lease are depreciated in the same manner as owned assets.

Renewals, repairs and maintenance are charged to profit and loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using a mixture of methods. The depreciation bases are as detailed above.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are credited or charged to the income statement.

Impairment of fixed assets

At each balance sheet date, the Charity reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indications exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Charity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

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. Impairment loss is recognised as an expense immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in the prior years. A reversal of an impairment loss is recognised as income immediately.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is recognised where there is a right to receive the amount.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments.

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 the 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 any trade discounts.

Financial instruments

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.

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	1,239	502
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	11,896	5,707
	<u> </u>	<u> </u>

All the charity's investment income arises from money held in an interest bearing deposit account.

Joint Activities and Motor Education
Service (JAMES)

Notes to the Financial Statements - continued
for the year ended 31 March 2024

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.24	31.3.23
	Activity	£	£
Grants	Running programmes	734,646	653,284
Educational	Running programmes	284,023	244,254
Other income	Other income	11,260	21,746
		<u>1,029,929</u>	<u>919,284</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Programme costs	599,597	89,368	688,965
Premises costs	108,415	7,999	116,414
Administrative expenses	61,974	14,282	76,256
	<u>769,986</u>	<u>111,649</u>	<u>881,635</u>

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Programme costs	89,368	-	89,368
Premises costs	7,999	-	7,999
Administrative expenses	798	13,484	14,282
	<u>98,165</u>	<u>13,484</u>	<u>111,649</u>

The charity identifies its support and governance costs, it then apportions these costs between the three main charitable expenditure costs areas

The basis of allocation used are as follows:

- time: based on the activities of the support staff.
- expenditure: this is based on the floor space used. This is used where the trustees consider this to be a more equitable treatment.
- direct allocation: where the cost is wholly attributable to a particular activity.

Management costs are based on floor space and time and governance costs are based on direct costs.

Joint Activities and Motor Education
Service (JAMES)

Notes to the Financial Statements - continued
for the year ended 31 March 2024

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

	Programme costs	Premises costs	Administrative expenses	31.3.24 Total activities	31.3.23 Total activities
	£	£	£	£	£
Wages	87,533	-	-	87,533	84,231
Pensions	1,835	-	-	1,835	1,695
Rent, rates and water	-	5,458	-	5,458	4,775
Insurance	-	792	-	792	860
Light and heat	-	1,749	-	1,749	1,283
Telephone	-	-	580	580	814
Bank Charges	-	-	218	218	384
	<u>89,368</u>	<u>7,999</u>	<u>798</u>	<u>98,165</u>	<u>94,042</u>

Governance costs

	31.3.24 Administrative expenses	31.3.23 Total activities
	£	£
Auditors' remuneration	5,100	-
Accountancy fees	6,768	5,640
Legal fees	1,616	4,981
	<u>13,484</u>	<u>10,621</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24 £	31.3.23 £
Auditors' remuneration	5,100	-
Depreciation - owned assets	13,861	15,444
Deficit on disposal of fixed assets	-	3,301
	<u>-</u>	<u>18,745</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

9. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	610,290	716,686
Other pension costs	11,032	12,786
	<u>621,322</u>	<u>729,472</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Activities	25	27
Support	4	4
	<u>29</u>	<u>31</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the charity, comprise of the trustees, the Development Manager, Operations Managers and Administrative Manager. The total employee benefits of the key management personnel of the charity were £165,272 (2023: £165,446).

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Workshop £	Barges £
COST			
At 1 April 2023	26,130	67,108	56,500
Additions	153,738	-	-
	<u>179,868</u>	<u>67,108</u>	<u>56,500</u>
At 31 March 2024	179,868	67,108	56,500
DEPRECIATION			
At 1 April 2023	23,646	62,460	25,425
Charge for year	534	1,162	2,825
	<u>24,180</u>	<u>63,622</u>	<u>28,250</u>
At 31 March 2024	24,180	63,622	28,250
NET BOOK VALUE			
At 31 March 2024	<u>155,688</u>	<u>3,486</u>	<u>28,250</u>
At 31 March 2023	<u>2,484</u>	<u>4,648</u>	<u>31,075</u>

Joint Activities and Motor Education
Service (JAMES)

Notes to the Financial Statements - continued
for the year ended 31 March 2024

10. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2023	56,034	43,459	249,231
Additions	-	8,187	161,925
At 31 March 2024	56,034	51,646	411,156
DEPRECIATION			
At 1 April 2023	34,336	35,981	181,848
Charge for year	5,424	3,916	13,861
At 31 March 2024	39,760	39,897	195,709
NET BOOK VALUE			
At 31 March 2024	16,274	11,749	215,447
At 31 March 2023	21,698	7,478	67,383

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	133,324	130,530
Accrued income	14,437	23,427
Prepayments	12,998	4,781
	160,759	158,738

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Social security and other taxes	10,367	11,482
Other creditors	2,047	2,291
Deferred income	-	480
Accrued expenses	18,679	16,457
	31,093	30,710

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.24 £	31.3.23 £
Within one year	53,650	71,750
Between one and five years	135,200	32,063
In more than five years	127,600	48,000
	316,450	151,813

Joint Activities and Motor Education
Service (JAMES)

Notes to the Financial Statements - continued
for the year ended 31 March 2024

14. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General Fund	303,253	216,537	31,691	551,481
Building and Repairs Fund	50,000	-	(27,500)	22,500
	<u>353,253</u>	<u>216,537</u>	<u>4,191</u>	<u>573,981</u>
Restricted funds				
General Funds	215,456	(28,310)	(4,191)	182,955
	<u>568,709</u>	<u>188,227</u>	<u>-</u>	<u>756,936</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	432,043	(215,506)	216,537
Restricted funds			
General Funds	637,819	(666,129)	(28,310)
	<u>1,069,862</u>	<u>(881,635)</u>	<u>188,227</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General Fund	443,030	(148,755)	8,978	303,253
Building and Repairs Fund	100,000	(41,022)	(8,978)	50,000
	<u>543,030</u>	<u>(189,777)</u>	<u>-</u>	<u>353,253</u>
Restricted funds				
General Funds	119,618	95,838	-	215,456
	<u>662,648</u>	<u>(93,939)</u>	<u>-</u>	<u>568,709</u>

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	341,173	(489,928)	(148,755)
Building and Repairs Fund	-	(41,022)	(41,022)
	341,173	(530,950)	(189,777)
Restricted funds			
General Funds	604,379	(508,541)	95,838
TOTAL FUNDS	945,552	(1,039,491)	(93,939)

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

14. MOVEMENT IN FUNDS - continued

Analysis of funds

Name of Fund	Description, nature and purpose of the fund
General Unrestricted Fund:	General Unrestricted Funds are for the charitable objectives of the charity.
Designated Funds:	(a) Designated Building and Repairs Fund for the continued refurbishment of the Keighley Tramshed premises. (b) Designated Capital Fund towards the purchase of a new minibus.
Restricted Funds:	Restricted Funds can only be used for specific purposes within the objects of the charity. Restrictions arise when specified by the donor. Restricted donor during the year are: Families First - To deliver a programme, to provide critical support to families including mental health needs, debt support, re-housing due to domestic violence, self-harm and food poverty. Positive Futures (Keighley) - To provide support for at risk young people within the Keighley area, including partnership projects and delivering evening and holiday periods. Stronger Families - To deliver a programme to break down a range of barriers that can impact on social inclusion and provide opportunities to move into employment. Family Aid Workers - To provide practical family support, which improves parenting capacity, access to employment and training and educational attendance of children in line with Bradford Early Help targets. Relationship Sex Education (RSE) - To help schools fulfil their new obligations to deliver RSE in the district. Trusthouse - Child to Parent Violence Prevention and Resilience Project. Children in need - To provide 3 elements working on the canal at our Shipley base - environmental and conservation, engineering and traditional arts and crafts. Trusted Relationship - To provide critical one to one support for young people at risk and vulnerable to exploitation. Community Ownership Fund (COF) - To assist with the renovation of the Keighley premises. Police Crime Commission Domestic Violence (PCCDV) - Delivering a programme addressing violence against women and girls in collaboration with HALE and Step 2. Holiday Activity Fund / UK Shared Prosperity Fund (HAF/UKSPF) - To deliver a programme during the school holiday to improve cost of living skills, healthy eating and budgeting.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

14. MOVEMENT IN FUNDS - continued

Analysis of funds - continued

NHS - To deliver a programme to young people and their parents where they will access a group as time together and time apart.

VRU (Youth Violence Reduction) - To support interventions that will prevent young people from entering the criminal justice system and reduce reoffending.

VAWG (Violence Reduction Units) - To tackle serious violence by building on an existing VRU.

15. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The total contributions to the company's scheme was £11,032 (2023: £12,786). Contributions outstanding at the balance sheet date were £2,047 (2023: £2,291).

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Accounts

REGISTERED COMPANY NUMBER: 03205487 (England and Wales)
REGISTERED CHARITY NUMBER: 1056330

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for
Joint Activities and Motor Education
Service (JAMES)

Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

**Joint Activities and Motor Education
Service (JAMES)**

**Contents of the Financial Statements
for the year ended 31 March 2023**

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**Joint Activities and Motor Education
Service (JAMES)**

**Chairman's Report
for the year ended 31 March 2023**

I know I sound like a broken record but 2022/23 has been yet another really challenging year. As we came out of Covid restrictions, hopes were high that we would be in a strong position to help young people and families affected by the pandemic. However, funding opportunities were limited, and the cost-of-living crisis has had a major impact on our organisation's expenses, particularly in terms of energy, fuel and rent. The Bradford Clean Air Zone also necessitated the purchase of a new, compliant, minibus which added to our costs. Many other organisations were facing a similar dilemma which both pushed up the price and limited the availability of these minibuses. My congratulations go out to Kevin for his skills at securing a new bus at a competitive rate.

Despite these financial pressures we have been able to retain and recruit a team of high-quality individuals who value the work that JAMES undertakes in supporting our client group. Unfortunately, our head teacher decided to make a career change at the start of the academic year, and we wish her well in that regard. We made the difficult decision not to replace her, utilising the skills and abilities of our existing staff, and I want to express my thanks to the team who stepped up to deliver a high quality of education to our learners. Performance by all our staff, in terms of quality of delivery, and meeting or exceeding the standards and targets set out has been of the highest calibre in all our projects this year and the feedback from our young people and families recognises this achievement.

One major success this year has been our bid for funding to renovate the Keighley Tramshed, where we have delivered a wide range of projects for many years, and which is in severe need of a new roof and major internal works. Once completed, this will enable us to increase the projects that we deliver from Keighley to the benefit of the local community.

Thank you to all our wonderful managers and staff for helping us to get through 2022/23. I look forward to the time when I can start my report without using the phrase 'another challenging year'. Finally, I would like to welcome our newest Trustee, Sue Jones, to the Board and to thank Paul Seton for his time and for advising the Board on financial decision making.

.....
Paul A Robinson (Chair)

**Joint Activities and Motor Education
Service (JAMES)**

**Report of the Trustees
for the year ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As per our Memorandum and Articles our objectives are:

- a) to advance the education and vocational training of young people who need additional support, or are disengaged from mainstream provision. To support them through individualised learning packages, raising attainment and achievement. Primarily supporting young people resident in Bradford District.
- b) to assist young people especially, but not exclusively, through recreational, educational and other leisure time activities to develop their physical, mental and spiritual capacities so that they grow to full maturity as individuals and take a useful and responsible place in the community
- c) to support families, working to address their specific needs; enabling them to become more resilient, leading to sustainable improved outcomes.
- d) to enable those with lived experience to be at the heart of JAMES, through opportunities including; staff roles, volunteering, traineeships and work experience.

The Management Committee confirm that they have referred to the guidance contained in the Charities Commission's general guidance on the public benefit when reviewing the Charity's aims and objectives and in planning future activities and setting the grant making policy for the year.

Methods

To achieve these objectives JAMES offers the following services;

- Education - we are an Ofsted assured Independent school, supporting vulnerable learners through personalised learning packages
- Prevention - engaging young people and families in individualised support and positive activities, including; sport, craft, conflict resolution, training programmes, healthy lifestyles and relationships
- Training and Employment - providing placements accruing experience, knowledge and skills of working and learning within our specialist environments
- Family Focus - matching a Keyworker to a family to overcome barriers and implement strategies to improving resilience. Providing support when families need it most

The charity has worked with young people, whose circumstances or way of life puts them at risk of coming into conflict with the Criminal Justice System or has already done so, especially but not exclusively, through recreational, educational and other leisure time activities.

**Joint Activities and Motor Education
Service (JAMES)**

**Report of the Trustees
for the year ended 31 March 2023**

OBJECTIVES AND ACTIVITIES

Significant activities

This year 876 participants engaged with JAMES, where over 56% identified as female (a slight increase on the previous year), with ages ranged from 0 to 67 years. The majority being young people, where over 64% were aged 24 years and below. The trend of supporting young people and families more intensively has continued where our average contact per participant has increased. 78.76% identified as white British, reflecting the diversity of our district, including those from our, Pakistani, Somali, Czechoslovakian, Slovakian, Syrian and African communities. There has been a slight increase in those self-referring into JAMES, yet the significant majority access JAMES through a professional referral route.

The level of needs of our young people and families has continued to rise where significant factors include the on-going cost of living crisis, mental health, poverty, housing overcrowding and insecurity, fewer services delivered locally with higher thresholds to access support, distrust of professionals, exploitation, and substance misuse. Increasingly those that engage with JAMES have multiple and complex needs across a range of family members.

The ongoing cost-of-living crisis continues to impact not only the young people and families at JAMES but our overheads and related operational costs. JAMES utility costs have significantly increased, and the Management Team and Trustees continue to consider all measures to secure JAMES sustainability in the environment of high competition for funds and increased costs.

JAMES have been successful in their COF application, which will significantly improve our Keighley Tramshed site over the next year, supporting JAMES sustainability in the longer term.

The cost-of-living pressures are biting for JAMES participants and staff alike; we know how hard it is to balance the books and we cannot thank staff enough for their continued effort and support day in, day out on the frontline with our families and young people.

We also wanted to note the change within the JAMES Management Team, as Mandy Lakes is moving on from JAMES after decades of dedication. JAMES would not be the organisation it is today without the continued efforts of Mandy; she will be truly missed, and we know she will continue to shine in her new role.

Objectives and Activities:

JAMES continued to deliver a wide range of programmes across the Bradford district, where partnership delivered programmes have again been successful, such as our Violence Reduction programme on school-mentoring in partnership with Brathay and our programme addressing violence against women and girls in collaboration with HALE and Step 2.

Volunteers

This year has seen continued support from our volunteers this year, have continued to support staff, participants, and programmes. We truly thank all our volunteers for their efforts, without which JAMES would not be able to achieve such outcomes for our young people and families.

**Joint Activities and Motor Education
Service (JAMES)**

**Report of the Trustees
for the year ended 31 March 2023**

STRATEGIC REPORT

Achievement and performance

Charitable activities

Charitable Activities - JAMES has continued to build on our portfolio of programmes this year, responding to the emerging needs of our young people and families. Key programmes include:

Alternative Education

The success of our education provision has led to ongoing waiting lists for this programme, where we continue to see the fall-out from the pandemic on those that are disengaged from mainstream education. A theme of further embedding functional skills within the garage environment has continued, where we have supported young people to achieve their industry recognised IMI vocational qualifications. Young people have undertaken formal qualifications, where exams have been sat both online and on paper, where for many, the qualifications at JAMES are their route into further training, education, and employment.

Families Support

This year has seen the end to the Supporting Families programme, which was successful in supporting those furthest from the job market towards and into work. Despite the end of this programme, key elements of the learning and the value of a focus on employment for families is now a theme across our other provision. JAMES overachieved on our outcomes for this project.

We are now delivering on the Achieve programme; utilising the learning and approach from the **Stronger Families programme** through this VCS partnership, funded by the DWP.

Both our **Families First** and **Family Aide Worker programmes** have been successful in further funding; continuing to support many, many families across the district through the keyworker approach.

Mental Health

JAMES has started a specific mental health programme this year in response to the needs we see in this area. Our programme is focused on young people and links to local provision such as social prescribers. JAMES sees this as an ongoing focus in the years to come, as the demand for mental health support has risen despite the increase in thresholds to access formal services such as CAMHS.

Financial review

Financial position

JAMES continues to be successful in winning and retaining resources to deliver existing and new programmes. Despite increased costs, JAMES has had to keep a tight rein on expenditure to enable balancing of the budget. JAMES paid all staff a one-off cost of living payment this year as we were unable to increase salaries due to most funders remaining static despite inflation.

Principal funding sources

More of this year's funds come from local sources, reflecting changes of funds devolved to local councils, 76.5% locally funded, 17.5% national funding and 6% regionally funded. As further resources are funded through the West Yorkshire Combined Authority, we anticipate more will be sourced regionally next year.

Reserves policy

Due to our robust financial management JAMES remains in a strong reserve position and is able to support strategic short-term deficits when necessary.

The Trustees maintain a policy of retaining 6-9 months' operational costs as unrestricted reserves. Unrestricted reserves are currently in excess of this policy but in the current economic climate and the uncertainty of funding, the Trustees believe that no steps should be taken to reduce the current excess. The Trustees review this policy annually.

Financial Review

The current situation with funding is that levels have decreased to £945,551 (2022: £995,094). Funding levels are expected to fall in the next financial year due to continued falls in government and local council spending. Consequently JAMES has tried to keep a tight reign of its spending. The Accounts show that reserves have decreased to £568,709 (2022: £662,648).

**Joint Activities and Motor Education
Service (JAMES)**

**Report of the Trustees
for the year ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 30 May 1996 and registered as a charity on 24 June 1996. The company has established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting. All committee retire and, being eligible, offer themselves for re-election.

Due to the nature of the project much of the charity's work inevitably focuses upon young people. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body.

The more traditional business skills are well represented on the Management Committee. JAMES will be seeking to increase its Committee membership from those members of the community where they have identified skills in Youth Work, Education, Business or Finance.

Induction and training of new trustees

JAMES has a policy of recruiting committee members where they are qualified in youth provision, business or financial skills. New committee members are provided with a full range of documentation and provided with an induction to the work of the project.

Organisational structure

JAMES has a Management Committee who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has eight members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Management team. The Management team are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Operations Managers have responsibility for the day to day operational management of the Centres, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Key management remuneration

The trustees consider the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year. Details of key management personnel benefits are disclosed in note 9.

The pay of the senior management team is reviewed annually and normally increased in accordance with average earnings.

**Joint Activities and Motor Education
Service (JAMES)**

**Report of the Trustees
for the year ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Management Committee have a policy to continually review risks to the project. These are mainly of a financial nature due to the instability of funding sources which are directly linked to local and national government policy which can change without warning. We shall continue to reduce risk to funding by seeking as wide a range as possible of funding organisations to offset the risk to income by changes in policy. We continue to maintain high safety standards through on-going training and risk assessment. We maintain appropriate levels of insurance where this is available.

JAMES has updated all risk documents this year in light of the pandemic. JAMES has adapted processes in line with changes in guidelines; for example the introduction of face-coverings or testing within our education setting. JAMES will continue to adapt to the changing situation and have been proud in our ability to keep staff, young people and families safe as we had no identified cases of internal JAMES covid transition this year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03205487 (England and Wales)

Registered Charity number

1056330

Registered office

Highfield Garage
Frizinghall Road
Frizinghall
Bradford
West Yorkshire
BD9 4JB

Trustees

P A Robinson
D Hanson JP
J Parker JP
Mrs R Seton JP
Mrs G M Arnold JP
Mrs T Ratnik
M D Saville
Mrs M L Kelly
Mrs F Lemal (resigned 15.4.23)

Company Secretary

Ms S Kelly

Independent Examiner

Andrew Day
Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

**Joint Activities and Motor Education
Service (JAMES)**

**Report of the Trustees
for the year ended 31 March 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Barclays Bank PLC
10 Market Street
Bradford
West Yorkshire
BD1 1NR

Senior Management Team

Mr K Metcalfe BEM	Operations Manager
Miss A Shepherd	Development Manager
Ms S Kelly	Administrative Manager
Miss M Lakes	Operations Manager (resigned 7.4.2023)
Ms A Stack	Operations Manager (appointed 7.4.2023)

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 21 December 2023 and signed on the board's behalf by:

Ms S Kelly - Secretary

**Independent Examiner's Report to the Trustees of
Joint Activities and Motor Education
Service (JAMES)**

Independent examiner's report to the trustees of Joint Activities and Motor Education Service (JAMES) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

Andrew Day

Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Date:

**Joint Activities and Motor Education
Service (JAMES)**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £		
INCOME AND ENDOWMENTS FROM							
Donations and legacies	2	500	-	500	5,955		
Charitable activities							
Grants for running programmes	4	293,160	604,379	897,539	943,014		
Other income		21,746	-	21,746	22,133		
		Investment income	3	5,707	-	5,707	188
		<u>Other income</u>		<u>20,059</u>	<u>-</u>	<u>20,059</u>	<u>23,804</u>
Total				341,172	604,379	945,551	995,094
EXPENDITURE ON							
		Charitable activities	5				
		Programme costs		325,123	472,705	797,828	816,032
		Premises costs		151,536	19,896	171,432	124,821
		<u>Administrative expenses</u>		<u>54,291</u>	<u>15,940</u>	<u>70,231</u>	<u>46,699</u>
Total				530,950	508,541	1,039,491	987,552
NET INCOME/(EXPENDITURE)		(189,778)	95,838	(93,940)			7,542
RECONCILIATION OF FUNDS							
Total funds brought forward		543,030	119,618	662,648			655,106
TOTAL FUNDS CARRIED FORWARD				353,252	215,456	568,708	662,648

The notes form part of these financial statements

**Joint Activities and Motor Education
Service (JAMES)**

**Balance Sheet
31 March 2023**

	Notes	Unrestricted funds £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	10	67,383	-	67,383	65,145
CURRENT ASSETS					
		Debtors	1 158,73	- 158,73	112,75
			1 8	8	7
		Cash at bank and in hand	157,84	215,45	373,29
			2 6	8 8	
		316,580	215,456	532,036	629,125
CREDITORS					
Amounts falling due within one year	12	(30,710)	-	(30,710)	(31,622)
		NET CURRENT ASSETS	285,87	215,45	501,32
			0 6	6 3	
TOTAL ASSETS LESS CURRENT LIABILITIES		353,253	215,456	568,709	662,648
NET ASSETS		353,253	215,456	568,709	662,648
FUNDS	14				
Unrestricted funds:				General Fund	30 44
					3,2 3,0
					53 30
				Building and	50, 10
				Repairs Fund	00 0,0
					0 00
				353,253	543,030
Restricted funds:				General Funds	21 11
					5,4 9,6
					56 18
				TOTAL FUNDS	56 66
					8,7 2,6
					09 48

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 December 2023 and were signed on its behalf by:

**Joint Activities and Motor Education
Service (JAMES)**

Balance Sheet - continued
31 March 2023

P A Robinson - Trustee

The notes form part of these financial statements

**Joint Activities and Motor Education
Service (JAMES)**

**Cash Flow Statement
for the year ended 31 March 2023**

Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities		
	Cash generated 1 <u>from operations</u>	(127,794) 43,543
	Net cash (used in)/provided by <u>operating activities</u>	(127,794) 43,543
Cash flows from investing activities		
Purchase of tangible fixed assets	(22,584)	(1,234)
Sale of tangible fixed assets	1,601	3,100
Interest received	<u>5,707</u>	<u>188</u>
	Net cash (used in)/provided by <u>investing activities</u>	(15,276) 2,054
	<u>Change in cash and cash equivalents in the reporting period</u>	(143,070) 45,597
	<u>Cash and cash equivalents at the beginning of the reporting period</u>	516,368 470,771
	<u>Cash and cash equivalents at the end of the reporting period</u>	373,298 <u>516,368</u>

The notes form part of these financial statements

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Cash Flow Statement
for the year ended 31 March 2023**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(93,939)	7,542
Adjustments for:		
Depreciation charges	15,446	13,299
Loss/(profit) on disposal of fixed assets	3,301	(2,800)
Interest received	(5,707)	(188)
(Increase)/decrease in debtors	(45,981)	19,307
(Decrease)/increase in creditors	<u>(914)</u>	<u>6,383</u>
Net cash (used in)/provided by operations	<u>(914)</u>	<u>(12 43, 7,7 54 94) 3</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	<u>516,368</u>	<u>(143,070)</u>	<u>373,298</u>
	<u>516,368</u>	<u>(143,070)</u>	<u>373,298</u>
Total	<u>516,368</u>	<u>(143,070)</u>	<u>373,298</u>

The notes form part of these financial statements

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements
for the year ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern despite the uncertain outlook of funding to the Charity sector by local and national government.

Income resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will not be received and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particular grants, then these terms and conditions must be met before income is recognised as the entitlement conditions will not be satisfied until that point. Where terms and conditions have not been met or uncertainty exists as whether they can be met then relevant income is not recognised in the year but deferred and shown in the balance sheet as deferred income.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under that headings that aggregate all costs related to each category expense shown in the Statement of Financial Activities. Expenditure is recognised when following Criterias are met:

- there is a present legal or constructive obligation resulting from a past event.
- it is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement.
- the amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those costs that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the trust's programmes and activities Governance costs comprise the costs of running the charity, including accountancy and legal advice for the trustees and all other costs of complying with constitutional and statutory requirements.

The analysis of support costs and basis of apportionment applied is shown in note 6.

Charitable activities

Cost of charitable activities comprise all costs incurred in the pursuit of the charitable objectives of the charity. These costs where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to direct costs. The total cost of each category of charitable expenditure includes an apportionment of support costs as shown in note 5.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Improvements to property	- 10% on cost
Workshop	- 25% on reducing balance
Barges	- 5% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

All tangible fixed assets are at cost less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets held under finance lease are depreciated in the same manner as owned assets.

Renewals, repairs and maintenance are charged to profit and loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using a mixture of methods. The depreciation bases are as detailed above.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are credited or charged to the income statement.

Impairment of fixed assets

At each balance sheet date, the Charity reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indications exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Charity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

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. Impairment loss is recognised as an expense immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in the prior years. A reversal of an impairment loss is recognised as income immediately.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is recognised where there is a right to receive the amount.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments.

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 the 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 any trade discounts.

Financial instruments

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.

2. DONATIONS AND LEGACIES

31.3.23	31.3.22
£	£
Donations	505,9
<u> </u>	<u>0 55</u>

3. INVESTMENT INCOME

31.3.23	31.3.22
£	£
Deposit	5,7 18
<u>account interest</u>	<u>07 8</u>

All the charity's investment income arises from money held in an interest bearing deposit account.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

4. INCOME FROM CHARITABLE ACTIVITIES

Activity	31.3.23 £	31.3.22 £
Grants running program mes	Grants for 7,539	89,940
Other income	21,746	22,133
	<u>919,285</u>	<u>965,147</u>

5. CHARITABLE ACTIVITIES COSTS

Direct Costs £	Support costs (see note 6) £	Totals £
Programme costs	711,902	85,926
Premises costs	164,514	6,918
Administrative expenses	58,412	11,819
	<u>934,828</u>	<u>1,039,491</u>

6. SUPPORT COSTS

Management £	Governance costs £	Totals £
Programme costs	85,926	-85,926
Premises costs	6,918	-6,918
Administrative expenses	1,198	10,621
	<u>94,042</u>	<u>104,663</u>

The charity identifies its support and governance costs, it then apports these costs between the three main charitable expenditure costs areas

The basis of allocation used are as follows:

- time: based on the activities of the support staff.
- expenditure: this is based on the floor space used. This is used where the trustees consider this to be a more equitable treatment.
- direct allocation: where the cost is wholly attributable to a particular activity.

Management costs are based on floor space and time and governance costs are based on direct costs.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

				31.3.23	31.3.22
Programme Total costs £	Premises Total costs £	Administrative expenses £		activities £	activities £
Wages		84,231	-	-	84,231
Pensions		1,695	-	-	1,695
Rent, rates and water		-	4,775	-	4,775
Insurance		-	860	-	860
Light and heat		-	1,283	-	1,283
Telephone		-	-	814	814
Travelling		-	-	-	-
Bank Charges		-	-	384	384
<u>85,926</u>	<u>6,918</u>	<u>1,198</u>		<u>94,042</u>	<u>89,878</u>

Governance costs

	31.3.23	31.3.22
Administrative Total expenses £		activities £
Accountancy fees		5,657
Legal fees		40
		60
		4,9
		-
		81
<u>10,621</u>		<u>5,760</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
£	£	
Depreciation - owned assets	15,13	44,30
	4	0
(Deficit)/surplus on disposal of fixed assets	3,3	(2,01)
		80
		0)

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

9. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	716,686	748,235
Other pension costs	<u>12,786</u>	<u>12,988</u>
	<u><u>729,472</u></u>	<u><u>761,223</u></u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Activities	27	33
Support	<u>4</u>	<u>4</u>
	<u><u>31</u></u>	<u><u>37</u></u>

No employees received emoluments in excess of £60,000.

The key management personnel of the charity, comprise of the trustees, the Development Manager, Operations Managers and Administrative Manager. The total employee benefits of the key management personnel of the charity were £165,446 (2022: £158,855).

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Workshop £	Barges £
COST			
At 1 April 2022	28,27	67,10	56,50
	7	8	0
Additions	-	-	-
Disposals	(2,14	-	-
	<u>7)</u>		
At 31 March 2023	26,13	67,10	56,50
	0	8	0
DEPRECIATION			
At 1 April 2022	23,81	60,91	22,60
	9	1	0
Charge for year	748	1,549	2,825
Eliminated on disposal	(921)	-	-
At 31 March 2023	23,64	62,46	25,42
	6	0	5
NET BOOK VALUE			
At 31 March 2023	2,48	4,648	31,07
	<u><u>5</u></u>		
At 31 March 2022	4,45	86,197	33,90
	<u><u>0</u></u>		

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

10. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2022		65,484,732	61,1
		5	4 04
Additions		22,58	-22,58
		4	4
Disposals		(32,0 (275)	(34,4
		35)	57)
At 31 March 2023		56,034,452	49,2
		4	9 31
DEPRECIATION			
At 1 April 2022		54,873,751	9,9
		5	4 59
Charge for year		7,828,494	15,44
			4
Eliminated on disposal		(28,3 (267)	(29,5
		67)	55)
At 31 March 2023		34,333,981	8,8
		6	1 48
NET BOOK VALUE			
At 31 March 2023		21,697,478	67,38
		8	3
At 31 March 2022		10,619,980	65,14
		0	5

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	130,530	85,167
Accrued income	23,427	18,261
Prepayments	4,781	9,329
	<u>158,738</u>	<u>112,757</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Social security and other taxes	11, 12, 48	69
	2	1
Other creditors	2,2 2,5	91 98
Deferred income	48 6,2	0 57
Accrued expenses	16, 10, 45	07
	<u>7</u>	<u>6</u>

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.23 £	31.3.22 £
Within one year	45,688	71,015
In more than five years	<u>58,000</u>	<u>60,000</u>
	<u><u>103,688</u></u>	<u><u>131,015</u></u>

14. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General Fund		443,030	(148,755)	8,978 303,253
Building and Repairs Fund		100,000	(41,022)	(8,978) 50,000
	<u>543,030</u>	<u>(189,777)</u>	<u>-</u>	<u>353,253</u>
Restricted funds				
General Funds	119,618	95,838	-	215,456
	<u>119,618</u>	<u>95,838</u>	<u>-</u>	<u>215,456</u>
TOTAL FUNDS		<u><u>662,648</u></u>	<u><u>(93,939)</u></u>	<u><u>-568,709</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund		341,173	(489, 73) (148, 928) 755)
Building and Repairs Fund			- (41,022) (41,022)
	<u>341,173</u>	<u>(530,950)</u>	<u>(189,777)</u>
Restricted funds			
General Funds	604,379	(508,541)	95,838
	<u>604,379</u>	<u>(508,541)</u>	<u>95,838</u>
TOTAL FUNDS		<u><u>945,552</u></u>	<u><u>(1,03 9,491) 39)</u></u>

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General Fund		513,357	(90,327)	20,000 443,030
Building and Repairs Fund		95,000	-	5,000 100,000
Capital Project Fund		25,000	-	(25,000 -
				)
	633,357	(90,327)	-	543,030
Restricted funds				
General Funds	21,749	97,869	-	119,618
TOTAL FUNDS		655,106	7,542	-662,648

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	468,401	(558,728)	(90,327)
Restricted funds			
General Funds	526,693	(428,824)	97,869
TOTAL FUNDS		995,0	(987, 7,542
			94 552)

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

14. MOVEMENT IN FUNDS - continued

Analysis of funds

Name of Fund	Description, nature and purpose of the fund
General Unrestricted Fund:	General Unrestricted Funds are for the charitable objectives of the charity.
Designated Funds:	(a) Designated Building and Repairs Fund for the continued refurbishment of the Keighley Tramshed premises. (b) Designated Capital Fund towards the purchase of a new minibus.
Restricted Funds:	Restricted Funds can only be used for specific purposes within the objects of the charity. Restrictions arise when specified by the donor. Restricted donor during the year are: Families First - To deliver a programme, to provide critical support to families including mental health needs, debt support, re-housing due to domestic violence, self-harm and food poverty. Positive Futures (Keighley) - To provide support for at risk young people within the Keighley area, including partnership projects and delivering evening and holiday periods. Stronger Families - To deliver a programme to break down a range of barriers that can impact on social inclusion and provide opportunities to move into employment. Family Aid Workers - To provide practical family support, which improves parenting capacity, access to employment and training and educational attendance of children in line with Bradford Early Help targets. Relationship Sex Education (RSE) - To help schools fulfil their new obligations to deliver RSE in the district. Trusthouse - Child to Parent Violence Prevention and Resilience Project. Children in need - To provide 3 elements working on the canal at our Shipley base - environmental and conservation, engineering and traditional arts and crafts. Trusted Relationship - To provide critical one to one support for young people at risk and vulnerable to exploitation. Achieve - To deliver a programme to break down a range of barriers that can impact on social inclusion and provide opportunities to move into employment. PCCDV - Delivering a programme addressing violence against women and girls in collaboration with HALE and Step 2. HAF/UKSPF - To deliver a programme during the school holiday to improve cost of living skills, healthy eating and budgeting.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

15. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The total contributions to the company's scheme was £12,786 (2022: £12,988). Contributions outstanding at the balance sheet date were £2,291 (2022: £2,598).

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

**Joint Activities and Motor Education
Service (JAMES)**

**Detailed Statement of Financial Activities
for the year ended 31 March 2023**

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	500	5,955
Investment income		
Deposit account interest	5,707	188
Charitable activities		
	Grants	897 943 ,54 ,01 0 4
	Other income	21, 22, 746 133
	919,286	965,147
Other income		
	Gain on sale of tangible fixed assets	- 2,8 00
	Sundry income	20, 21, 059 004
	20,059	23,804
Total incoming resources	945,552	995,094
EXPENDITURE		
Charitable activities		
	Wages	632 667 ,45 ,77 5 0
	Pensions	11, 11, 091 532
	Rent, rates and water	74, 76, 804 268
	Insurance	13, 12, 473 161
	Light and heat	20, 15, 102 639
	Telephone	12, 8,9 752 82
	Sundries	5,8 5,6 56 70
	Parts, spares and fuel	22, 16, 774 640
	Activity costs	45, 37, 358 711
	Travelling costs	7,8 7,1 24 05
	Repairs and renewals	54, 14, 189 286

This page does not form part of the statutory financial statements

Bad debts	- 280	
Training costs	2,6 674	
	13	
Computer costs	12, 3,8	
	790 97	
Property	749 1,7	
improvements	03	
Plant and machinery	4,3 4,7	
	74 02	
Fixtures and fittings	2,4 3,2	
	95 58	
Motor vehicles	7,8 3,6	
	28 36	
Loss on sale of	3,3 -	
<u>tangible fixed assets</u>	<u>01</u>	
	934,828	891,914

Support costs
Management
Wages
Carried forward

84,231	80,465
84,231	80,465

**Joint Activities and Motor Education
Service (JAMES)**

**Detailed Statement of Financial Activities
for the year ended 31 March 2023**

	31.3.23 £	31.3.22 £
Management		
Brought forward		84, 80, 231 465
Pensions		1,6 1,4 95 56
Rent, rates and water		4,7 4,6 75 93
Insurance		860 776
Light and heat		1,2998 83
Telephone		814 573
Travelling		- 454
Bank Charges		<u>384 463</u>
	94,042	89,878
Governance costs		
Accountancy fees		5,6 5,7 40 60
Legal fees		4,9 - <u>81</u>
	<u>10,621</u>	<u>5,760</u>
Total resources expended		1,0987 39, ,55 <u>491 2</u>
Net (expenditure)/income		(93 7,5 ,93 42 <u><u>9)</u></u>

Accounts

REGISTERED COMPANY NUMBER: 03205487 (England and Wales)
REGISTERED CHARITY NUMBER: 1056330

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
Joint Activities and Motor Education
Service (JAMES)

Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

**Joint Activities and Motor Education
Service (JAMES)**

**Contents of the Financial Statements
for the year ended 31 March 2022**

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**Joint Activities and Motor Education
Service (JAMES)**

**Chairman's Report
for the year ended 31 March 2022**

Once again, the period under review has been dominated by the Covid pandemic which has had a major impact on all our staff, programmes, young people and families. As the restrictions eased during the start of 2022 we were able to expand our operations and become more effective in supporting our client groups.

The start of the academic year began last September with a new head teacher in post. Simon has done an excellent job in engaging our students and identifying new ways to enhance their learning. This has not been an easy task and some areas are still a work in progress. On a positive note, all our student leavers from 2021/22 went on to find employment, further education or training.

JAMES key workers have also continued to deliver their respective programmes - meeting and often exceeding their targets. Our Families First/Supporting Families workers have excelled in challenging circumstances and contracts have been extended for a further year. JAMES has always been quick to respond to changing situations and there is no doubt that Covid has been responsible for an upsurge in domestic violence and abuse. While many other groups already focus on supporting victims in this area we identified a need for a specific group working with young people. We now have staff working in schools on relationships and sexual education as well as supporting young people aged 13-25 who are in an abusive relationship. Another niche project worthy of mention is 'Enough is Enough', which supports families impacted by child to parent violence. The evaluations from the first year of this project have been very encouraging with one father commenting, "I was not judged, finger not pointed, just got lots of understanding. I do now feel that through all of our group talks that I now find myself trying to be my best to help him in ways I would never have thought of before coming here...Thank you, I owe you so much".

We are constantly striving to make the most out of our available resources and are currently developing plans to utilise our site at Holme Wood for the benefit of local young people. A new member of the management team, Angie, has been appointed with, among other things, responsibility for the Keighley premises and we are looking at plans to maximise our opportunities there. We have also made greater use of our marine division, based on the Leeds/Liverpool canal at Shipley. This year, young people accessing this provision have undertaken a range of programmes such as a local climate change project, which included a litter pick of several kilos from the canal side. One participant commented, "I've never really thought about recycling and litter before...I definitely want to do it again".

Financially, it has been another challenging year. Ongoing austerity and Covid have combined to squeeze funding opportunities. We need to consider the long term sustainability of the organisation and the projects we deliver, while focussing on our primary aims and objectives. The costs of rent, fuel, energy and utilities have all risen sharply and the team have done a remarkable job at cutting expenditure at every opportunity. The announcement of a clean air zone in Bradford has also necessitated the search for a new minibus which will further stretch our resources.

Finally, the Trustees owe a massive debt of gratitude to our management team and all our staff and volunteers for their hard work and sacrifice over the past year. The flexibility and resilience of the Team has, once again, been truly outstanding. On a personal note, I would like to welcome our two new Trustees, Fizz Ahmed and Louise Kelly, who have strengthened our skill base on education and community engagement as well as thanking all my colleagues on the Board, including Paul Seton, who give up their time freely to support this excellent charity.

Thank you.



Paul A Robinson (Chair)

**Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)**

**Report of the Trustees
for the year ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As per our Memorandum and Articles our objectives are:

- a) to advance the education and vocational training of young people who need additional support, or are disengaged from mainstream provision. To support them through individualised learning packages, raising attainment and achievement. Primarily supporting young people resident in Bradford District.
- b) to assist young people especially, but not exclusively, through recreational, educational and other leisure time activities to develop their physical, mental and spiritual capacities so that they grow to full maturity as individuals and take a useful and responsible place in the community
- c) to support families, working to address their specific needs; enabling them to become more resilient, leading to sustainable improved outcomes.
- d) to enable those with lived experience to be at the heart of JAMES, through opportunities including; staff roles, volunteering, traineeships and work experience.

The Management Committee confirm that they have referred to the guidance contained in the Charities Commission's general guidance on the public benefit when reviewing the Charity's aims and objectives and in planning future activities and setting the grant making policy for the year.

Methods

To achieve these objectives JAMES offers the following services;

- Education - we are an Ofsted assured Independent school, supporting vulnerable learners through personalised learning packages
- Prevention - engaging young people and families in individualised support and positive activities, including; sport, craft, conflict resolution, training programmes, healthy lifestyles and relationships
- Training and Employment - providing placements accruing experience, knowledge and skills of working and learning within our specialist environments
- Family Focus - matching a Keyworker to a family to overcome barriers and implement strategies to improving resilience. Providing support when families need it most

The charity has worked with young people, whose circumstances or way of life puts them at risk of coming into conflict with the Criminal Justice System or has already done so, especially but not exclusively, through recreational, educational and other leisure time activities.

**Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)**

**Report of the Trustees
for the year ended 31 March 2022**

OBJECTIVES AND ACTIVITIES

Significant activities

This year 1023 participants engaged with JAMES, where 55% identified as female, aged between 0-66 years. 73% identified as white British, reflecting the diversity of our district, including those from Pakistani, Somali, Indian, Slovakian and African communities. Due to the re-opening of many services this year there has been an increase in formal referrals whereas the informal or self-referral routes has dropped to 4%. Many of our pre-pandemic open access services were curtailed for many months. The increase in formal referrals equally relates to the level of need within our communities and the gaps in support since the start of the pandemic.

This year continued to be dominated by the Covid-19 pandemic, through the adherence of local and national guidelines, staff and service user testing and isolating. JAMES services have flexed to the changing environment while always sustaining the needs of our service users at the very heart of all that we do. Staff have tirelessly operated on the frontline of delivery stepping up to increase face-to-face and group sessions as soon as viable, while also supporting young person and family anxiety throughout. JAMES has pushed for a return to pre-pandemic services where possible as we know the critical safety net that our services provide for some of the most in need in the district.

This year has not only seen an increase in participants at JAMES and formal referrals into services but this has been matched with further displays of how the pandemic has widened the achievement gap, raised mental health concerns and increased the vulnerabilities impacting our families and young people. Due to the length of the pandemic we have seen different routines and behaviours become the 'new normal', which have been hard to switch back, such as getting up on time, social interaction and time without a screen. We know this year there have been further pressures on Children's Social Care, where Ofsted has deemed it necessary to remove its control from the local authority.

JAMES enhanced its communication and messaging promoting changes in guidelines, providing health and wellbeing support, highlighting vaccination opportunities and linking into local action, such as climate change.

This year has seen the newly devolved West Yorkshire Combined Authority and our Mayor Tracy Brabin and her Deputy for Policing and Crime; Alison Lowe, which is a fantastic opportunity for our region.

Objectives and Activities:

JAMES continues to deliver the following programmes: Alternative Education, Positive Futures, Targeted Early Help, Stronger Families, Family Aide, Trusted Relationships, Relationship and Sex Education, Enough is Enough and various projects on our barge and has delivered a range of new programmes including; Climate Change, Holiday Action and Health.

Volunteers

JAMES wish to truly thank all those who have volunteered at JAMES over the last 12 months, your support and input is invaluable and we are so proud to have you on the team and see you develop over the years.

**Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)**

**Report of the Trustees
for the year ended 31 March 2022**

STRATEGIC REPORT

Achievement and performance

Charitable activities

Charitable Activities - Our ethos of delivering a range of programmes was again pursued this year with strong project success across the board, despite the on-going difficulties of the pandemic. Notable achievements include:

Alternative Education

We have supported our young people to undertake a range of measures to reduce their time away from JAMES due to covid-19 and maximise their learning. Staff has supported young people who have been out of usual learning routines back into JAMES structured setting, including supporting them through exams. Some subjects were teacher assessed but our vocational IMI exams continue to be through online and in person assessments. Students that have sustained their placements at JAMES have all had personal and academic achievements this year, where all those moving on have progressed into other education, training and employment.

Families Support

JAMES now has 3 family support programmes which offer individualised support to those in need; where our keyworkers respond to meet the needs of the individual family. Throughout this year these programmes have been a lifeline to many, including mental health, debt, re-engagement with school, domestic violence and movement towards and into work.

Marine

Our Marine programme has continued to operate this year, where a focus is supporting those young people from years 7 and 8, or those with social and emotional needs. The pandemic has impacted on the breadth of our delivery, where the canal was closed to navigation for a significant proportion of the year.

Exploitation and Domestic Abuse

This year we have delivered a trio of programmes; a Trusted Relationships project providing 1:1 support for young people vulnerable to exploitation, Enough is Enough project working with adults and young people who are impacted by child-to-parent violence and a Domestic Abuse project offering targeted support for children and adults in Keighley. We have seen an increase in demand and gaps in current services to support these needs.

Financial review

Financial position

Despite the on-going pandemic JAMES has been successful in winning and retaining services. Increases in cost are now concerning and JAMES will continue to seek new funding and keep a close watch on expenditure. Due to years of austerity and the pandemic JAMES has stripped back all expenditure and therefore will need to look at some of the costs of our services if prices continue to rise.

Principal funding sources

JAMES has this year increased the percentage of funds from national schemes. 51.8% derived from local sources, 18.7% from regional and 26.5% from national funders. Changes in staff working hours and fatigue continue to impact further potential increase in delivery this year.

JAMES has pursued our goal of seeking a long-term secure head office site, where we took steps towards purchasing a potential development opportunity. However, JAMES was outbid for the site and since then property and rents have continued to climb. Gaining a secure long-term site is a critical goal for the coming 12-24 months in order to offer sustainable services for young people and families.

**Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)**

**Report of the Trustees
for the year ended 31 March 2022**

STRATEGIC REPORT

Financial review

Reserves policy

Due to our robust financial management JAMES remains in a strong reserve position and is able to support strategic short-term deficits when necessary.

The Trustees maintain a policy of retaining 6-9 months' operational costs as unrestricted reserves. Unrestricted reserves are currently in excess of this policy but in the current economic climate and the uncertainty of funding, the Trustees believe that no steps should be taken to reduce the current excess. The Trustees review this policy annually.

Financial Review

The current situation with funding is that levels have increased to £994,962 (2021: £879,576). Funding levels are expected to fall in the next financial year due to continued falls in government and local council spending. Consequently JAMES has tried to keep a tight reign of its spending. The Accounts show that reserves have increased to £662,516 (2021: £655,106).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 30 May 1996 and registered as a charity on 24 June 1996. The company has established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting. All committee retire and, being eligible, offer themselves for re-election.

Due to the nature of the project much of the charity's work inevitably focuses upon young people. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body.

The more traditional business skills are well represented on the Management Committee. JAMES will be seeking to increase its Committee membership from those members of the community where they have identified skills in Youth Work, Education, Business or Finance.

Induction and training of new trustees

JAMES has a policy of recruiting committee members where they are qualified in youth provision, business or financial skills. New committee members are provided with a full range of documentation and provided with an induction to the work of the project.

Organisational structure

JAMES has a Management Committee who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has eight members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Management team. The Management team are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Operations Managers have responsibility for the day to day operational management of the Centres, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

**Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)**

**Report of the Trustees
for the year ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The trustees consider the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year. Details of key management personnel benefits are disclosed in note 9.

The pay of the senior management team is reviewed annually and normally increased in accordance with average earnings.

Risk management

The Management Committee have a policy to continually review risks to the project. These are mainly of a financial nature due to the instability of funding sources which are directly linked to local and national government policy which can change without warning. We shall continue to reduce risk to funding by seeking as wide a range as possible of funding organisations to offset the risk to income by changes in policy. We continue to maintain high safety standards through on-going training and risk assessment. We maintain appropriate levels of insurance where this is available.

JAMES has updated all risk documents this year in light of the pandemic. JAMES has adapted processes in line with changes in guidelines; for example the introduction of face-coverings or testing within our education setting. JAMES will continue to adapt to the changing situation and have been proud in our ability to keep staff, young people and families safe as we had no identified cases of internal JAMES covid transition this year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03205487 (England and Wales)

Registered Charity number

1056330

Registered office

Highfield Garage
Frizinghall Road
Frizinghall
Bradford
West Yorkshire
BD9 4JB

Trustees

P A Robinson
D Hanson JP
C Barker (resigned 18.6.21)
J Parker JP
Mrs R Seton JP
Mrs G M Arnold JP
Mrs T Ratnik
M D Saville
Mrs M L Kelly (appointed 15.3.22)
Mrs F Lemal (appointed 15.3.22)

Company Secretary

Ms S Kelly

Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)

Report of the Trustees
for the year ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Andrew Day
ACA
Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Bankers

Barclays Bank PLC
10 Market Street
Bradford
West Yorkshire
BD1 1NR

Senior Management Team

Miss A Shepherd	Development Manager
Mr K Metcalfe BEM	Operations Manager
Miss M Lakes	Operations Manager
Ms S Kelly	Administration Manager

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors,
on 08/11/2022 and signed on the board's behalf by:

.....
Ms S Kelly - Secretary

**Independent Examiner's Report to the Trustees of
Joint Activities and Motor Education
Service (JAMES)**

Independent examiner's report to the trustees of Joint Activities and Motor Education Service (JAMES) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACA which is one of the listed bodies.

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

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

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



Andrew Day
ACA
Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Date: 16 November 2022

**Joint Activities and Motor Education
Service (JAMES)**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,955	-	5,955	13
Charitable activities					
Grants for running programmes		416,321	526,693	943,014	839,637
Other income		22,133	-	22,133	12,778
Investment income	3	188	-	188	435
Other income		23,804	-	23,804	26,712
Total		<u>468,401</u>	<u>526,693</u>	<u>995,094</u>	<u>879,575</u>
EXPENDITURE ON					
Charitable activities					
Programme costs	5	413,693	402,339	816,032	733,280
Premises costs		112,618	12,203	124,821	116,670
Administrative expenses		32,417	14,282	46,699	51,472
Total		<u>558,728</u>	<u>428,824</u>	<u>987,552</u>	<u>901,422</u>
NET INCOME/(EXPENDITURE)		(90,327)	97,869	7,542	(21,847)
RECONCILIATION OF FUNDS					
Total funds brought forward		633,357	21,749	655,106	676,953
TOTAL FUNDS CARRIED FORWARD		<u>543,030</u>	<u>119,618</u>	<u>662,648</u>	<u>655,106</u>

The notes form part of these financial statements

Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)

Balance Sheet
31 March 2022

	Notes	Unrestricted funds £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	10	65,145	-	65,145	77,511
CURRENT ASSETS					
Debtors	11	112,757	-	112,757	132,064
Cash at bank and in hand		396,750	119,618	516,368	470,770
		<u>509,507</u>	<u>119,618</u>	<u>629,125</u>	<u>602,834</u>
CREDITORS					
Amounts falling due within one year	12	(31,622)	-	(31,622)	(25,239)
NET CURRENT ASSETS		<u>477,885</u>	<u>119,618</u>	<u>597,503</u>	<u>577,595</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>543,030</u>	<u>119,618</u>	<u>662,648</u>	<u>655,106</u>
NET ASSETS		<u>543,030</u>	<u>119,618</u>	<u>662,648</u>	<u>655,106</u>
FUNDS	14				
Unrestricted funds:					
General Fund				443,030	513,357
Building and Repairs Fund				100,000	95,000
Capital Project Fund				-	25,000
				<u>543,030</u>	<u>633,357</u>
Restricted funds:					
General Funds				<u>119,618</u>	<u>21,749</u>
TOTAL FUNDS				<u>662,648</u>	<u>655,106</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)

Balance Sheet - continued
31 March 2022

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 08/11/2022 and were signed on its behalf by:



P A Robinson - Trustee

The notes form part of these financial statements

**Joint Activities and Motor Education
Service (JAMES)**

**Cash Flow Statement
for the year ended 31 March 2022**

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	43,544	(50,098)
Net cash provided by/(used in) operating activities		<u>43,544</u>	<u>(50,098)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,234)	(21,128)
Sale of tangible fixed assets		3,100	-
Interest received		188	435
Net cash provided by/(used in) investing activities		<u>2,054</u>	<u>(20,693)</u>
Change in cash and cash equivalents in the reporting period		<u>45,598</u>	<u>(70,791)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>470,770</u>	<u>541,561</u>
Cash and cash equivalents at the end of the reporting period		<u><u>516,368</u></u>	<u><u>470,770</u></u>

The notes form part of these financial statements

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Cash Flow Statement
for the year ended 31 March 2022**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22 £	31.3.21 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	7,542	(21,847)
Adjustments for:		
Depreciation charges	13,299	15,349
Profit on disposal of fixed assets	(2,800)	-
Interest received	(188)	(435)
Decrease/(increase) in debtors	19,307	(31,964)
Increase/(decrease) in creditors	6,384	(11,201)
Net cash provided by/(used in) operations	<u>43,544</u>	<u>(50,098)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	470,770	45,598	516,368
	<u>470,770</u>	<u>45,598</u>	<u>516,368</u>
Total	<u>470,770</u>	<u>45,598</u>	<u>516,368</u>

The notes form part of these financial statements

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements
for the year ended 31 March 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern despite the uncertain outlook of funding to the Charity sector by local and national government.

Income resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will not be received and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particular grants, then these terms and conditions must be met before income is recognised as the entitlement conditions will not be satisfied until that point. Where terms and conditions have not been met or uncertainty exists as whether they can be met then relevant income is not recognised in the year but deferred and shown in the balance sheet as deferred income.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under that headings that aggregate all costs related to each category expense shown in the Statement of Financial Activities. Expenditure is recognised when following Criterias are met:

- there is a present legal or constructive obligation resulting from a past event.
- it is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement.
- the amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those costs that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the trust's programmes and activities Governance costs comprise the costs of running the charity, including accountancy and legal advice for the trustees and all other costs of complying with constitutional and statutory requirements.

The analysis of support costs and basis of apportionment applied is shown in note 6.

Charitable activities

Cost of charitable activities comprise all costs incurred in the pursuit of the charitable objectives of the charity. These costs where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to direct costs. The total cost of each category of charitable expenditure include an apportionment of support costs as shown in note 5.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Workshop	- 25% on reducing balance
Barges	- 5% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

All tangible fixed assets are at cost less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets held under finance lease are depreciated in the same manner as owned assets.

Renewals, repairs and maintenance are charged to profit and loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using a mixture of methods. The depreciation bases are as detailed above.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are credited or charged to the income statement.

Impairment of fixed assets

At each balance sheet date, the Charity reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indications exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Charity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

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. Impairment loss is recognised as an expense immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in the prior years. A reversal of an impairment loss is recognised as income immediately.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is recognised where there is a right to receive the amount.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments.

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 the 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 any trade discounts.

Financial instruments

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.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	5,955	13
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	188	435
	<u> </u>	<u> </u>

All the charity's investment income arises from money held in an interest bearing deposit account.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.22	31.3.21
	Activity	£	£
Grants	Grants for running programmes	943,014	839,637
Other income	Other income	22,133	12,778
		<u>965,147</u>	<u>852,415</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Programme costs	734,111	81,921	816,032
Premises costs	118,354	6,467	124,821
Administrative expenses	39,449	7,250	46,699
	<u>891,914</u>	<u>95,638</u>	<u>987,552</u>

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Programme costs	81,921	-	81,921
Premises costs	6,467	-	6,467
Administrative expenses	1,490	5,760	7,250
	<u>89,878</u>	<u>5,760</u>	<u>95,638</u>

The charity identifies its support and governance costs, it then apportions these costs between the three main charitable expenditure costs areas

The basis of allocation used are as follows:

- time: based on the activities of the support staff.
- expenditure: this is based on the floor space used. This is used where the trustees consider this to be a more equitable treatment.
- direct allocation: where the cost is wholly attributable to a particular activity.

Management costs are based on floor space and time and governance costs are based on direct costs.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

	Programme costs £	Premises costs £	Administrative expenses £	31.3.22 Total activities £	31.3.21 Total activities £
Wages	80,465	-	-	80,465	80,162
Pensions	1,456	-	-	1,456	1,661
Rates and water	-	4,693	-	4,693	4,672
Insurance	-	776	-	776	813
Light and heat	-	998	-	998	1,017
Telephone	-	-	573	573	850
Travelling	-	-	454	454	357
Bank Charges	-	-	463	463	363
	<u>81,921</u>	<u>6,467</u>	<u>1,490</u>	<u>89,878</u>	<u>89,895</u>

Governance costs

	31.3.22 Administrative expenses £	31.3.21 Total activities £
Accountancy fees	<u>5,760</u>	<u>5,640</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22 £	31.3.21 £
Depreciation - owned assets	13,300	15,349
Surplus on disposal of fixed assets	<u>(2,800)</u>	<u>-</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

9. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	748,235	664,679
Other pension costs	12,988	12,186
	<u>761,223</u>	<u>676,865</u>

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Activities	33	26
Support	4	4
	<u>37</u>	<u>30</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the charity, comprise of the trustees, the Development Manager, Operations Managers and Administrative Manager. The total employee benefits of the key management personnel of the charity were £158,855 (2021: £157,441).

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Workshop £	Barges £
COST			
At 1 April 2021	28,277	66,489	56,500
Additions	-	619	-
Disposals	-	-	-
	<u>28,277</u>	<u>67,108</u>	<u>56,500</u>
At 31 March 2022	<u>28,277</u>	<u>67,108</u>	<u>56,500</u>
DEPRECIATION			
At 1 April 2021	22,115	59,034	19,775
Charge for year	1,704	1,877	2,825
Eliminated on disposal	-	-	-
	<u>23,819</u>	<u>60,911</u>	<u>22,600</u>
At 31 March 2022	<u>23,819</u>	<u>60,911</u>	<u>22,600</u>
NET BOOK VALUE			
At 31 March 2022	<u>4,458</u>	<u>6,197</u>	<u>33,900</u>
At 31 March 2021	<u>6,162</u>	<u>7,455</u>	<u>36,725</u>

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

10. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2021	74,685	43,119	269,070
Additions	-	615	1,234
Disposals	(9,200)	-	(9,200)
At 31 March 2022	65,485	43,734	261,104
DEPRECIATION			
At 1 April 2021	60,140	30,495	191,559
Charge for year	3,635	3,259	13,300
Eliminated on disposal	(8,900)	-	(8,900)
At 31 March 2022	54,875	33,754	195,959
NET BOOK VALUE			
At 31 March 2022	10,610	9,980	65,145
At 31 March 2021	14,545	12,624	77,511

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade debtors	85,167	123,408
Accrued income	18,261	3,499
Prepayments	9,329	5,157
	112,757	132,064

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Social security and other taxes	12,691	12,090
Other creditors	2,598	2,340
Deferred income	6,257	-
Accrued expenses	10,076	10,809
	<u>31,622</u>	<u>25,239</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.22	31.3.21
	£	£
Within one year	71,015	13,265
Between one and five years	-	149,188
In more than five years	60,000	62,000
	<u>131,015</u>	<u>224,453</u>

14. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General Fund	513,357	(90,327)	20,000	443,030
Building and Repairs Fund	95,000	-	5,000	100,000
Capital Project Fund	25,000	-	(25,000)	-
	<u>633,357</u>	<u>(90,327)</u>	<u>-</u>	<u>543,030</u>
Restricted funds				
General Funds	21,749	97,869	-	119,618
	<u>21,749</u>	<u>97,869</u>	<u>-</u>	<u>119,618</u>
TOTAL FUNDS	<u>655,106</u>	<u>7,542</u>	<u>-</u>	<u>662,648</u>

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	468,401	(558,728)	(90,327)
Restricted funds			
General Funds	526,693	(428,824)	97,869
TOTAL FUNDS	<u>995,094</u>	<u>(987,552)</u>	<u>7,542</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General Fund	547,483	(34,126)	-	513,357
Building and Repairs Fund	80,000	-	15,000	95,000
Capital Project Fund	40,000	-	(15,000)	25,000
	<u>667,483</u>	<u>(34,126)</u>	<u>-</u>	<u>633,357</u>
Restricted funds				
General Funds	9,470	12,279	-	21,749
TOTAL FUNDS	<u>676,953</u>	<u>(21,847)</u>	<u>-</u>	<u>655,106</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	393,155	(427,281)	(34,126)
Restricted funds			
General Funds	486,420	(474,141)	12,279
TOTAL FUNDS	<u>879,575</u>	<u>(901,422)</u>	<u>(21,847)</u>

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

14. MOVEMENT IN FUNDS - continued

Analysis of funds

Name of Fund

Description, nature and purpose of the fund

General Unrestricted Fund:

General Unrestricted Funds are for the charitable objectives of the charity.

Designated Funds:

- (a) Designated Building and Repairs Fund for the continued refurbishment of the Keighley Tramshed premises.
- (b) Designated Capital Fund towards the purchase of a new minibus.
- (c) Capital Project Fund for building work at the Frizinghall.

Restricted Funds:

Restricted Funds can only be used for specific purposes within the objects of the charity. Restrictions arise when specified by the donor. Restricted donor during the year are:

Families First - To deliver a programme, to provide critical support to families including mental health needs, debt support, re-housing due to domestic violence, self-harm and food poverty.

Positive Futures (Keighley) - To provide support for at risk young people within the Keighley area, including partnership projects and delivering evening and holiday periods.

Stronger Families - To deliver a programme to break down a range of barriers that can impact on social inclusion and provide opportunities to move into employment.

Family Aid Workers - To provide practical family support, which improves parenting capacity, access to employment and training and educational attendance of children in line with Bradford Early Help targets.

British and Foreign Schools Society - To provide financial support towards the cost of employing experienced teachers.

Relationship Sex Education (RSE) - To help schools fulfil their new obligations to deliver RSE in the district.

Trusthouse - Child to Parent Violence Prevention and Resilience Project.

Children in need - To provide 3 elements working on the canal at our Shipley base - environmental and conservation, engineering and traditional arts and crafts.

Trusted Relationship - To provide critical one to one support for young people at risk and vulnerable to exploitation.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

15. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The total contributions to the company's scheme was £12,988 (2021: £12,186). Contributions outstanding at the balance sheet date were £2,598 (2021: £2,340).

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

JOINT ACTIVITIES AND MOTOR EDUCATION SERVICE

England & Wales - Charity number 1056330

Accounts

REGISTERED COMPANY NUMBER: 03205487 (England and Wales)
REGISTERED CHARITY NUMBER: 1056330

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
Joint Activities and Motor Education
Service (JAMES)

Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ



**Joint Activities and Motor Education
Service (JAMES)**

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for the year ended 31 March 2021**

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Joint Activities and Motor Education
Service (JAMES)

Chairman's Report
for the year ended 31 March 2021

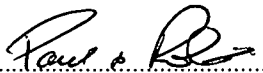
The year has been dominated by the Covid pandemic which has had a major impact on all our staff, programmes, young people and families. However, we have continued to operate effectively throughout the year, amending our delivery methods to comply with Government guidance, and utilising staff to support the community through the preparation and delivery of food parcels. JAMES staff have been ever present at our Frizinghall HQ to support vulnerable students and they have prepared learning resources for those students who were able to continue their education at home. This has been a remarkable effort by our team who were unable to access the support available to mainstream schools due to our independent status.

JAMES key workers have also continued to deliver their respective programmes, meeting, and have often exceeding their targets. Our Families First and Stronger Families workers have excelled in challenging circumstances, and their success has been recognised with additional funding for next year. As a result of the pandemic, new opportunities have arisen to support young people and families in need. One example is the 'See Hear Respond' programme, managed by Barnados. JAMES was a key partner, delivering a local programme to support young people most impacted by the pandemic. This national project was put together quickly to respond to critical need and JAMES was commended for meeting all of their key performance indicators.

Bradford has suffered disproportionately from Covid and there has been a widening of the achievement gap impacting upon our most vulnerable residents. There is much work to be done to support our young people and their families, many of whom have long lasting mental health issues as a result of isolation caused by the virus. The Trustees have subsequently updated our charitable objectives to reflect the current and future direction of JAMES, with a local focus on all our young people and families in need of support.

Financially, it has been another challenging year. Ongoing austerity and Covid have combined to squeeze funding opportunities. However, the rate relief offered by Bradford Council has helped and we have been successful in acquiring grants from a variety of sources to maintain similar levels of funding. Next year will doubtless be equally challenging, as the impact of Government and local spending during the pandemic will be felt.

Finally, the Trustees owe a massive debt of gratitude to our management team and all our staff for their hard work and sacrifice over the past year. The flexibility and resilience of the Team has been truly outstanding. On a personal note, I would like to thank my colleagues on the Board who give up their time freely to support this excellent charity.



Paul A Robinson (Chair)

Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)

Report of the Trustees
for the year ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

After a review of our Memorandum and Articles this year in line with the evolution of our services and the needs of our young people and families, in January 2021 JAMES amended their objects with the Charity Commission to read:

a) to advance the education and vocational training of young people who need additional support, or are disengaged from mainstream provision. To support them through individualised learning packages, raising attainment and achievement. Primarily supporting young people resident in Bradford District.

b) to assist young people especially, but not exclusively, through recreational, educational and other leisure time activities to develop their physical, mental and spiritual capacities so that they grow to full maturity as individuals and take a useful and responsible place in the community

c) to support families, working to address their specific needs; enabling them to become more resilient, leading to sustainable improved outcomes.

d) to enable those with lived experience to be at the heart of JAMES, through opportunities including; staff roles, volunteering, traineeships and work experience.

The Management Committee confirm that they have referred to the guidance contained in the Charities Commission's general guidance on the public benefit when reviewing the Charity's aims and objectives and in planning future activities and setting the grant making policy for the year.

Methods

To achieve these objectives JAMES offers the following services;

- Education - we are an Ofsted assured Independent school, supporting vulnerable learners through personalised learning packages
- Prevention - engaging young people and families in individualised support and positive activities, including; sport, craft, conflict resolution, training programmes, healthy lifestyles and relationships
- Training and Employment - providing placements accruing experience, knowledge and skills of working and learning within our specialist environments
- Family Focus - matching a Keyworker to a family to overcome barriers and implement strategies to improving resilience. Providing support when families need it most

The charity has worked with young people, whose circumstances or way of life puts them at risk of coming into conflict with the Criminal Justice System or has already done so, especially but not exclusively, through recreational, educational and other leisure time activities.

Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)

Report of the Trustees
for the year ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Significant activities

801 participants engaged with JAMES this year, where almost 60% identified as female, with ages spanning from 0-65 years. Our service users reflect the diversity of our district, where this year almost 74% identified as white British, and around 9% engaged through an informal or self-referral route. This is a significant reduction on the self-referral rates of previous years reflecting JAMES continued operation throughout the pandemic; our restriction of open-access sessions and the use of our services by other agencies who curtailed delivery during Covid.

The last year has been subsumed by the pandemic, where the virus had an impact on all elements of JAMES; our staff, our programmes and young people, families and communities. JAMES has been extremely proud of our efforts this year, which has been unprecedented on so many levels. JAMES has continued to operate throughout the pandemic, including the delivery of face-to-face critical services such as, emergency family removal due to domestic violence, food parcels drop off and safeguarding checks.

JAMES services have adapted to the local and national guidelines, where we have supported a wide range of messages with our service users and communities including; symptom identification, isolation rules, clarifying guidelines, social distancing rules, face covering and travel. In addition JAMES has pursued a positive vaccination message where we have supported our front-line-staff to have access to their vaccination at the earliest opportunity. Our staff have also supported wider positive vaccination messages; where one of our Keyworkers told her story as a Muslim women, to help support wider take up among our diverse communities.

JAMES continued to operate across a range of strategic spheres despite the influence of the pandemic, where we were feeding back critical safeguarding concerns as few services continued to operate face-to-face.

Throughout the ongoing Covid pandemic JAMES understands the different impacts on different individuals and the personal pressures that is faced by staff and service users alike. JAMES has undertaken a full spectrum of risk-assessments related to Covid-19 including the impact on mental health. We understood and supported the individual barriers and challenges faced enabling a flexible delivery where possible.

The pandemic has further impacted on our most vulnerable including; widening the achievement gap between those most and least disadvantaged, adding further pressure to those with mental health concerns, disproportionate impact on BAME communities, increased isolation and overseen hidden harm resulting from fewer face-to-face services in the last year.

Staff SWOT 2020

- Staff saw our flexibility and quality of service and support for young people and families to be some of the key strengths of JAMES, together with our hard work ethic, partnership working and teamwork.
- The team also highlighted new areas of need such as, online exploitation and attendance for young people being key.

See, Hear, Respond

Barnardos created a national programme response to the pandemic, targeting those young people most impacted. JAMES was one of the local delivery partners where we ran a highly successful programme.

"See Hear Respond as shown by the independent evaluation was determined to be a highly successful programme, mobilised at pace and delivered within unprecedented sector conditions, that involved over 80 voluntary sector community partners. In the 10 months it was operational See Hear Respond supported over 100,000 children and their families and was ascertained to have made a positive change in 88% of those families lives" (Barnardos, JAMES Reference 2021).

Throughout the engagement as a delivery partner in See Hear Respond, James:

- met all of the key performance indicators;
- received positive feedback from the children, young people and families engaging with the service
- met all of the requirements for the successful management of the contract
- positively represented the values of See Hear Respond and acted as a valued partner
- delivered learning events and shared practice across the network
- adapted models of delivery in line with local and national lockdown and COVID safe requirements
- scaled up their delivery at pace to meet high levels of demand
- extended the See Hear Respond programme's reach into their local community

**Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)**

**Report of the Trustees
for the year ended 31 March 2021**

OBJECTIVES AND ACTIVITIES

JAMES delivered a range of other successful covid related programmes this year including; the Winter Food programme, the Holiday Activities Fund, support from BMDC, Sport England, West Yorkshire and Harrogate Health and Care Partnership, Martin Lewis, Morrisons and the West Yorkshire PCC.

Volunteers

Despite the pandemic, JAMES has continued to benefit from the input and efforts of our volunteers. Though the range of volunteering opportunities has reduced this year, we continue to be truly grateful and humbled by the contribution of our volunteers. We would like to again thank them all for their contribution, without which JAMES would not have been able to support so many throughout this last 12 months.

Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)

Report of the Trustees
for the year ended 31 March 2021

STRATEGIC REPORT

Achievement and performance

Charitable activities

JAMES has continued to pursue a diverse portfolio of programmes this year, where we have been extremely proud of the effort and hard work of all JAMES staff as frontline workers. Some of our highlighted programme this year include:

Alternative Education

Due to the vulnerability of our young people, JAMES linked all our young people to a keyworker within our school; who undertook contact, welfare checks, work progress and visual safeguarding visits for young people throughout the pandemic. We undertook a mixed model this year of home learning and then where possible an increased emphasis on supporting young people to come into learn. We worked closely with families and care settings to support young people to engage with their learning, despite many challenges. We know that our young people experience a range of barriers in 'normal' times and the pandemic has caused further disruption for many leading to a widening gap in their achievement. Yet for some students the initial lockdown in 2020 gave them the time at home to focus on some of their qualifications. Covid has certainly had a negative impact, despite the hard work from all the school staff, on the attainment of our young people, where we perceive there to remain an ongoing impact in the next 12 months.

Families First

JAMES have been part of the successful Families First partnership who have won the recommissioning of this programme. JAMES remains a top performer in our achievement of payments-by-results for our families, which we have continued to deliver throughout the pandemic. Keyworkers have offered critical support for their families including; mental health needs, debt support, re-homing due to domestic violence, self-harm and food poverty.

"[Keyworker] helped in every area possible, she was amazing. So sad she had to leave us, 6 months certainly wasn't long enough" (Mum, 2020).

"Brilliant, very understanding added humour which [young person] likes. Impressed that he got [young person] to engage (which is not like her) he got her to talk about certain things." (parent 2020).

Stronger Families

Our Keyworkers have continued support families towards and into work, along with a wide range of holistic support where often they have been the only lifeline for a family.

"Hi how can I write something about my Stronger Families key worker I had ...she was absolutely fantastic with me and my children. She's an absolute credit to the Keighley team, she got me through the most difficult times of my life." (Parent, March 2021).

"They helped with everything, [Keyworker] cared and was like a friend and gave me courage to face my demons" (Parent, Feb, 2021).

"the programme has been brilliant I have made positive progress in every aspect of my life" (Parent, Feb 2021)

"...I just want to thank you for being that different voice to talk to during this unprecedented time. I feel ready to take on the world, starting with my home. I am still applying for work when I can and you have helped give me the confidence to do that." (Parent, Nov 2020).

"At the beginning I was unemployed and feeling really low and helpless and **now I'm employed and feel like a strong independent women!**" (Parent, Sept 2020).

Marine

Our Marine programme has continued to operate this year, where a focus is supporting those young people from years 7 and 8, or those with social and emotional needs. The pandemic has impacted on the breadth of our delivery, where the canal was closed to navigation for a significant proportion of the year.

Trusted Relationships

JAMES continues to provide critical 1-2-1 support for young people at risk and vulnerable to exploitation; where we have seen a significant rise in online concerns. The partnership programme has confirmed continued funding in the forthcoming year.

Domestic Abuse

Supporting families impacted by domestic abuse, meeting individualised needs. Domestic abuse has become an even greater concern during the pandemic and JAMES has supported families to address their own concerns, including taking steps taking steps to talking to the police and engaging with other domestic violence services.

Violence Reduction

Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)

Report of the Trustees
for the year ended 31 March 2021

A programme supporting young people at-risk of, or impacted by violence; engaging and inspiring them through motor vehicles. The programme enabled positive outcomes for those young people on the programme but will enable the resources to support many more vulnerable young people in years to come.

Relationship Sex Education

JAMES has been extremely proud to be part of the Step 2 led partnership, including Hale, who are now successfully delivering an RSE programme; helping schools fulfil their new obligations to deliver RSE in the district. Our relationships with numerous schools and the success of and our knowledge of Ofsted requirements enables us, with our RSE partners to support young people in schools to have quality RSE programmes; critical in navigating a transition to adulthood in the 21st century.

Financial review

Financial position

JAMES continues to weather the ongoing austerity, where local authority, regional and national commissioners are continuing to squeeze the funding available. However during the year JAMES has managed to acquire grants from other sources and as a result has only resulted in slightly decreased funding levels.

Principal funding sources

The last 12 months has been a very unusual year in relation to funding; the ratios of our revenue from local, regional and national sources remains relatively stable; 63% local, 25% regional and 8.5% national. Yet JAMES ability to apply for resources was limited by a range of factors, including; staffing capacity working on the front line, covid-risk management, limiting bubbles and social contacts, short-term programmes and staff fatigue.

Despite the pandemic JAMES continues to pursue our long-term goals of:

- 1) developing an MOT centre on site; providing progression pathways and creating sustained revenue.
- 2) moving to purchase a site; building capital and reducing costs over the longer-term.

Reserves policy

Due to our robust financial management over the years JAMES remains in a strong reserve position and is able to support strategic short-term deficits where necessary.

The Trustees maintain a policy of retaining 6 to 9 months' operational costs as unrestricted reserves. Unrestricted reserves are currently in excess of this policy but in the current economic climate and the uncertainty of funding, the Trustees believe that no steps should be taken to reduce the current excess. The Trustees review this policy annually.

Financial Review

The current situation with funding is that levels have decreased to £874,575 (2020: £900,762). Funding levels are expected to fall in the next financial year due to continued falls in government and local council spending. Consequently JAMES has tried to keep a tight reign of its spending. The Accounts show that reserves have decreased to £653,105 (2020: £676,953).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 30 May 1996 and registered as a charity on 24 June 1996. The company has established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)

Report of the Trustees
for the year ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting. All committee retire and, being eligible, offer themselves for re-election.

Due to the nature of the project much of the charity's work inevitably focuses upon young people. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body.

The more traditional business skills are well represented on the Management Committee. JAMES will be seeking to increase its Committee membership from those members of the community where they have identified skills in Youth Work, Education, Business or Finance.

Induction and training of new trustees

JAMES has a policy of recruiting committee members where they are qualified in youth provision, business or financial skills. New committee members are provided with a full range of documentation and provided with an induction to the work of the project.

Organisational structure

JAMES has a Management Committee who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has eight members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Management team. The Management team are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Operations Managers have responsibility for the day to day operational management of the Centres, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Key management remuneration

The trustees consider the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year. Details of key management personnel benefits are disclosed in note 9.

The pay of the senior management team is reviewed annually and normally increased in accordance with average earnings.

Risk management

The Management Committee have a policy to continually review risks to the project. These are mainly of a financial nature due to the instability of funding sources which are directly linked to local and national government policy which can change without warning. We shall continue to reduce risk to funding by seeking as wide a range as possible of funding organisations to offset the risk to income by changes in policy. We continue to maintain high safety standards through on-going training and risk assessment. We maintain appropriate levels of insurance where this is available.

JAMES has updated all risk documents this year in light of the pandemic. JAMES has adapted processes in line with changes in guidelines; for example the introduction of face-coverings or testing within our education setting. JAMES will continue to adapt to the changing situation and have been proud in our ability to keep staff, young people and families safe as we had no identified cases of internal JAMES covid transition this year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03205487 (England and Wales)

Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)

Report of the Trustees
for the year ended 31 March 2021

Registered Charity number
1056330

Registered office
Highfield Garage
Frizinghall Road
Frizinghall
Bradford
West Yorkshire
BD9 4JB

Trustees
P A Robinson
D Hanson JP
C Barker (resigned 18.6.21)
J Parker JP
Mrs R Seton JP
Mrs G M Arnold JP
P Burrell JP (resigned 9.9.20)
Mrs T Ratnik
M D Saville

Company Secretary
Ms S Kelly

Independent Examiner
Andrew Day
ACA
Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Bankers
Barclays Bank PLC
10 Market Street
Bradford
West Yorkshire
BD1 1NR

Senior Management Team
Miss A Shepherd Development Manager
Mr K Metcalfe BEM Operations Manager
Miss M Lakes Operations Manager
Ms S Kelly Administration Manager

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 11/10/2021 and signed on the board's behalf by:

.....
Ms S Kelly - Secretary

Independent Examiner's Report to the Trustees of
Joint Activities and Motor Education
Service (JAMES)

Independent examiner's report to the trustees of Joint Activities and Motor Education Service (JAMES) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACA which is one of the listed bodies.

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

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

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

Walkers Accountants W&A

Andrew Day
ACA
Walkers Accountants Limited
Aireside House
Aireside Business Centre
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

Date: 11 October 2021

**Joint Activities and Motor Education
Service (JAMES)**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	13	-	13	683
Charitable activities	4				
Grants for running programmes		353,217	486,420	839,637	846,704
Other income		12,778	-	12,778	26,261
Investment income	3	435	-	435	2,204
Other income		26,712	-	26,712	24,909
Total		393,155	486,420	879,575	900,761
EXPENDITURE ON					
Charitable activities	5				
Programme costs		285,997	447,283	733,280	703,432
Premises costs		101,275	15,395	116,670	121,024
Administrative expenses		40,009	11,463	51,472	54,300
Light and heat		-	-	-	(1)
Total		427,281	474,141	901,422	878,755
NET INCOME/(EXPENDITURE)		(34,126)	12,279	(21,847)	22,006
RECONCILIATION OF FUNDS					
Total funds brought forward		667,483	9,470	676,953	654,948
TOTAL FUNDS CARRIED FORWARD		633,357	21,749	655,106	676,954

The notes form part of these financial statements

Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)

Balance Sheet
31 March 2021

	Notes	Unrestricted funds £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	10	77,511	-	77,511	71,732
CURRENT ASSETS					
Debtors	11	132,064	-	132,064	100,100
Cash at bank and in hand		449,021	21,749	470,770	541,561
		<u>581,085</u>	<u>21,749</u>	<u>602,834</u>	<u>641,661</u>
CREDITORS					
Amounts falling due within one year	12	(25,239)	-	(25,239)	(36,439)
NET CURRENT ASSETS		<u>555,846</u>	<u>21,749</u>	<u>577,595</u>	<u>605,222</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>633,357</u>	<u>21,749</u>	<u>655,106</u>	<u>676,954</u>
NET ASSETS		<u>633,357</u>	<u>21,749</u>	<u>655,106</u>	<u>676,954</u>
FUNDS	14				
Unrestricted funds:					
General Fund				513,357	547,484
Building and Repairs Fund				95,000	80,000
Capital Project Fund				25,000	40,000
				<u>633,357</u>	<u>667,484</u>
Restricted funds:					
General Funds				21,749	9,470
TOTAL FUNDS				<u>655,106</u>	<u>676,954</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

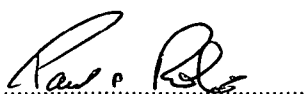
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 11.10.2021..... and were signed on its behalf by:

The notes form part of these financial statements

Joint Activities and Motor Education
Service (JAMES) (Registered number: 03205487)

Balance Sheet - continued
31 March 2021

A handwritten signature in black ink, appearing to read 'P A Robinson', is written over a horizontal dotted line.

P A Robinson - Trustee

**Joint Activities and Motor Education
Service (JAMES)**

**Cash Flow Statement
for the year ended 31 March 2021**

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	(50,098)	14,799
Net cash (used in)/provided by operating activities		(50,098)	14,799
Cash flows from investing activities			
Purchase of tangible fixed assets		(21,128)	(6,934)
Interest received		435	2,204
Net cash used in investing activities		(20,693)	(4,730)
Change in cash and cash equivalents in the reporting period		(70,791)	10,069
Cash and cash equivalents at the beginning of the reporting period		541,561	531,492
Cash and cash equivalents at the end of the reporting period		470,770	541,561

The notes form part of these financial statements

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Cash Flow Statement
for the year ended 31 March 2021**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21 £	31.3.20 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(21,847)	22,006
Adjustments for:		
Depreciation charges	15,349	13,998
Interest received	(435)	(2,204)
Decrease in stocks	-	2,831
Increase in debtors	(31,965)	(13,327)
Decrease in creditors	(11,200)	(8,505)
Net cash (used in)/provided by operations	<u><u>(50,098)</u></u>	<u><u>14,799</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	541,561	(70,791)	470,770
	<u>541,561</u>	<u>(70,791)</u>	<u>470,770</u>
Total	<u><u>541,561</u></u>	<u><u>(70,791)</u></u>	<u><u>470,770</u></u>

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements
for the year ended 31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern despite the uncertain outlook of funding to the Charity sector by local and national government.

Income resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will not be received and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particular grants, then these terms and conditions must be met before income is recognised as the entitlement conditions will not be satisfied until that point. Where terms and conditions have not been met or uncertainty exists as whether they can be met then relevant income is not recognised in the year but deferred and shown in the balance sheet as deferred income.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under that headings that aggregate all costs related to each category expense shown in the Statement of Financial Activities. Expenditure is recognised when following Criterias are met:

- there is a present legal or constructive obligation resulting from a past event.
- it is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement.
- the amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those costs that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the trust's programmes and activities. Governance costs comprise the costs of running the charity, including accountancy and legal advice for the trustees and all other costs of complying with constitutional and statutory requirements.

The analysis of support costs and basis of apportionment applied is shown in note 6.

Charitable activities

Cost of charitable activities comprise all costs incurred in the pursuit of the charitable objectives of the charity. These costs where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to direct costs. The total cost of each category of charitable expenditure includes an apportionment of support costs as shown in note 5.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Improvements to property	- 10% on cost
Workshop	- 25% on reducing balance
Barges	- 5% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

All tangible fixed assets are at cost less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets held under finance lease are depreciated in the same manner as owned assets.

Renewals, repairs and maintenance are charged to profit and loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using a mixture of methods. The depreciation bases are as detailed above.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are credited or charged to the income statement.

Impairment of fixed assets

At each balance sheet date, the Charity reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indications exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Charity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

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. Impairment loss is recognised as an expense immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in the prior years. A reversal of an impairment loss is recognised as income immediately.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is recognised where there is a right to receive the amount.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments.

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 the 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 any trade discounts.

Financial instruments

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.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	13	683
	<u>13</u>	<u>683</u>

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	435	2,204
	<u>435</u>	<u>2,204</u>

All the charity's investment income arises from money held in an interest bearing deposit account.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.21 £	31.3.20 £
Grants	Activity Grants for running programmes	839,637	846,704
Other income	Other income	12,778	26,261
		<u>852,415</u>	<u>872,965</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Programme costs	640,932	92,348	733,280
Premises costs	110,168	6,502	116,670
Administrative expenses	44,262	7,210	51,472
	<u>795,362</u>	<u>106,060</u>	<u>901,422</u>

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Programme costs	92,348	-	92,348
Premises costs	6,502	-	6,502
Administrative expenses	1,570	5,640	7,210
	<u>100,420</u>	<u>5,640</u>	<u>106,060</u>

The charity identifies its support and governance costs, it then apportions these costs between the three main charitable expenditure costs areas

The basis of allocation used are as follows:

- time: based on the activities of the support staff.
- expenditure: this is based on the floor space used. This is used where the trustees consider this to be a more equitable treatment.
- direct allocation: where the cost is wholly attributable to a particular activity.

Management costs are based on floor space and time and governance costs are based on direct costs.

Joint Activities and Motor Education
Service (JAMES)

Notes to the Financial Statements - continued
for the year ended 31 March 2021

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

	Programme costs	Premises costs	Administrative expenses	31.3.21 Total activities	31.3.20 Total activities
	£	£	£	£	£
Wages	80,162	-	-	80,162	59,284
Pensions	12,186	-	-	12,186	10,944
Rates and water	-	4,672	-	4,672	4,991
Insurance	-	813	-	813	857
Light and heat	-	1,017	-	1,017	965
Telephone	-	-	850	850	802
Travelling	-	-	357	357	586
Bank Charges	-	-	363	363	605
	<u>92,348</u>	<u>6,502</u>	<u>1,570</u>	<u>100,420</u>	<u>79,034</u>

Governance costs

	31.3.21 Administrative expenses	31.3.20 Total activities
	£	£
Accountancy fees	<u>5,640</u>	<u>5,400</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21 £	31.3.20 £
Depreciation - owned assets	<u>15,349</u>	<u>13,997</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

9. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	664,679	629,551
Other pension costs	12,186	10,944
	<u>676,865</u>	<u>640,495</u>

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Activities	26	28
Support	4	3
	<u>30</u>	<u>31</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the charity, comprise of the trustees, the Development Manager, Operations Managers and Administrative Manager. The total employee benefits of the key management personnel of the charity were £157,441 (2020: £135,406).

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Workshop £	Barges £
COST			
At 1 April 2020	28,277	65,153	56,500
Additions	-	1,336	-
	<u>28,277</u>	<u>66,489</u>	<u>56,500</u>
At 31 March 2021	28,277	66,489	56,500
DEPRECIATION			
At 1 April 2020	21,132	56,549	16,950
Charge for year	983	2,485	2,825
	<u>22,115</u>	<u>59,034</u>	<u>19,775</u>
At 31 March 2021	22,115	59,034	19,775
NET BOOK VALUE			
At 31 March 2021	<u>6,162</u>	<u>7,455</u>	<u>36,725</u>
At 31 March 2020	<u>7,145</u>	<u>8,604</u>	<u>39,550</u>

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

10. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2020	58,227	39,785	247,942
Additions	16,458	3,334	21,128
At 31 March 2021	74,685	43,119	269,070
DEPRECIATION			
At 1 April 2020	55,291	26,288	176,210
Charge for year	4,849	4,207	15,349
At 31 March 2021	60,140	30,495	191,559
NET BOOK VALUE			
At 31 March 2021	14,545	12,624	77,511
At 31 March 2020	2,936	13,497	71,732

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	123,408	86,728
Accrued income	3,499	4,498
Prepayments	5,157	8,874
	132,064	100,100

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Social security and other taxes	12,090	23,922
Other creditors	2,340	2,342
Deferred income	-	1,885
Accrued expenses	10,809	8,290
	25,239	36,439

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.21 £	31.3.20 £
Within one year	13,265	68,265
Between one and five years	149,188	-
In more than five years	62,000	64,000
	224,453	132,265

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

14. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General Fund	547,483	(34,126)	-	513,357
Building and Repairs Fund	80,000	-	15,000	95,000
Capital Project Fund	40,000	-	(15,000)	25,000
	<u>667,483</u>	<u>(34,126)</u>	<u>-</u>	<u>633,357</u>
Restricted funds				
General Funds	9,470	12,279	-	21,749
	<u>676,953</u>	<u>(21,847)</u>	<u>-</u>	<u>655,106</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	393,155	(427,281)	(34,126)
Restricted funds			
General Funds	486,420	(474,141)	12,279
	<u>879,575</u>	<u>(901,422)</u>	<u>(21,847)</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General Fund	404,397	35,087	108,000	547,484
Building and Repairs Fund	186,000	-	(106,000)	80,000
Capital Project Fund	42,000	-	(2,000)	40,000
	<u>632,397</u>	<u>35,087</u>	<u>-</u>	<u>667,484</u>
Restricted funds				
General Funds	22,551	(13,081)	-	9,470
	<u>654,948</u>	<u>22,006</u>	<u>-</u>	<u>676,954</u>

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	675,515	(640,428)	35,087
Restricted funds			
General Funds	225,246	(238,327)	(13,081)
TOTAL FUNDS	<u>900,761</u>	<u>(878,755)</u>	<u>22,006</u>

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

14. MOVEMENT IN FUNDS - continued

Analysis of funds

Name of Fund	Description, nature and purpose of the fund
General Unrestricted Fund:	General Unrestricted Funds are for the charitable objectives of the charity.
Designated Funds:	(a) Designated Building and Repairs Fund for the continued refurbishment of the Keighley Tramshed premises. (b) Designated Capital Fund towards the purchase of a new minibus. (c) Capital Project Fund for building work at the Frizinghall.
Restricted Funds:	Restricted Funds can only be used for specific purposes within the objects of the charity. Restrictions arise when specified by the donor. Restricted donor during the year are: Families First - To deliver a programme, to provide critical support to families including mental health needs, debt support, re-housing due to domestic violence, self-harm and food poverty. Positive Futures (Keighley) - To provide support for at risk young people within the Keighley area, including partnership projects and delivering evening and holiday periods. Stronger Families - To deliver a programme to break down a range of barriers that can impact on social inclusion and provide opportunities to move into employment. E5 (Keighley Women's & Girls Empowerment) - To provide support for women and girls in the Keighley area, in providing a range of services including a child to parent violence awareness programme. British and Foreign Schools Society - To provide financial support towards the cost of employing experienced teachers. Youth crime - To provide support for at risk young people within the Keighley area, making the young aware of the impact of crime within the family and local community. Relationship Sex Education (RSE) - To help schools fulfil their new obligations to deliver RSE in the district. See, Hear, Respond - To provide support to those young people most impacted by the Covid pandemic. Sport England - To provide circus skills, yoga, promotional video and fun fitness sessions to the local community. Trusted Relationship - To provide critical one to one support for young people at risk and vulnerable to exploitation.

**Joint Activities and Motor Education
Service (JAMES)**

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

15. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The total contributions to the company's scheme was £12,186 (2020: £10,944). Contributions outstanding at the balance sheet date were £2,340 (2020: £2,342).

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.