

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

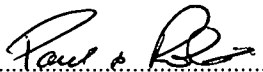
The year has been dominated by the Covid pandemic which has had a major impact on all our staff, programmes, young people and families. However, we have continued to operate effectively throughout the year, amending our delivery methods to comply with Government guidance, and utilising staff to support 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
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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
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**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
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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

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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

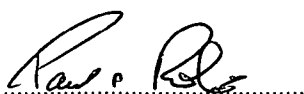
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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 on11.10.2021..... 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>(50,098)</u>	<u>14,799</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>541,561</u>	<u>(70,791)</u>	<u>470,770</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> </u>	<u> </u>

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	435	2,204
	<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 2021**

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21 £	31.3.20 £
Grants	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
	<hr/>	<hr/>	<hr/>
At 31 March 2021	74,685	43,119	269,070
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2020	55,291	26,288	176,210
Charge for year	4,849	4,207	15,349
	<hr/>	<hr/>	<hr/>
At 31 March 2021	60,140	30,495	191,559
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2021	14,545	12,624	77,511
	<hr/>	<hr/>	<hr/>
At 31 March 2020	2,936	13,497	71,732
	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>
	132,064	100,100
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	25,239	36,439
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	224,453	132,265
	<hr/>	<hr/>

**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>9,470</u>	<u>12,279</u>	<u>-</u>	<u>21,749</u>
TOTAL FUNDS	<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>486,420</u>	<u>(474,141)</u>	<u>12,279</u>
TOTAL FUNDS	<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>22,551</u>	<u>(13,081)</u>	<u>-</u>	<u>9,470</u>
TOTAL FUNDS	<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:	<p>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:</p> <p>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.</p> <p>Positive Futures (Keighley) - To provide support for at risk young people within the Keighley area, including partnership projects and delivering evening and holiday periods.</p> <p>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.</p> <p>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.</p> <p>British and Foreign Schools Society - To provide financial support towards the cost of employing experienced teachers.</p> <p>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.</p> <p>Relationship Sex Education (RSE) - To help schools fulfil their new obligations to deliver RSE in the district.</p> <p>See, Hear, Respond - To provide support to those young people most impacted by the Covid pandemic.</p> <p>Sport England - To provide circus skills, yoga, promotional video and fun fitness sessions to the local community.</p> <p>Trusted Relationship - To provide critical one to one support for young people at risk and vulnerable to exploitation.</p>

**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.