

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**

	Page
Chairman's Report	1
Report of the Trustees	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10 to 11
Cash Flow Statement	12
Notes to the Cash Flow Statement	13
Notes to the Financial Statements	14 to 24

**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, Fiz 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 exist, 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)
	<hr/>	<hr/>	<hr/>
At 31 March 2022	65,485	43,734	261,104
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
At 31 March 2022	54,875	33,754	195,959
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2022	10,610	9,980	65,145
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2021	14,545	12,624	77,511
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>
	112,757	132,064
	<hr/> <hr/>	<hr/> <hr/>

**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.