

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

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

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

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

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for the year ended 31 March 2023**

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

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

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

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

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

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

.....
Paul A Robinson (Chair)

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

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

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

As per our Memorandum and Articles our objectives are:

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

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

Methods

To achieve these objectives JAMES offers the following services;

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

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

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

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

OBJECTIVES AND ACTIVITIES

Significant activities

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

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

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

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

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

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

Objectives and Activities:

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

Volunteers

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

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

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

STRATEGIC REPORT

Achievement and performance

Charitable activities

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

Alternative Education

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

Families Support

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

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

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

Mental Health

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

Financial review

Financial position

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

Principal funding sources

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

Reserves policy

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

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

Financial Review

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Recruitment and appointment of new trustees

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

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

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

Induction and training of new trustees

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

Organisational structure

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

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

Key management remuneration

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03205487 (England and Wales)

Registered Charity number

1056330

Registered office

Highfield Garage
Frizinghall Road
Frizinghall
Bradford
West Yorkshire
BD9 4JB

Trustees

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

Company Secretary

Ms S Kelly

Independent Examiner

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

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

Senior Management Team

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

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

Ms S Kelly - Secretary

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

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

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

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

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

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

Andrew Day

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

Date:

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

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

		Unrestricted funds £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £		
Notes							
INCOME AND ENDOWMENTS FROM							
Donations and legacies	2	500	-	500	5,955		
Charitable activities							
Grants for running programmes	4	293,160	604,379	897,539	943,014		
Other income		21,746	-	21,746	22,133		
		Investment income	3	5,707	-	5,707	188
		<u>Other income</u>	<u></u>	<u>20,059</u>	<u>-</u>	<u>20,059</u>	<u>23,804</u>
		Total		341,17	604,379	945,551	995,094
		<u></u>	<u></u>	<u>2</u>	<u></u>	<u></u>	<u></u>
EXPENDITURE ON							
		Charitable activities	5				
		Programme costs		325,12	472,705	797,828	816,032
				3			
		Premises costs		151,53	19,896	171,432	124,821
				6			
		<u>Administrative expenses</u>	<u></u>	<u>54,291</u>	<u>15,940</u>	<u>70,231</u>	<u>46,699</u>
		Total		530,95	508,541	1,039,4	987,552
		<u></u>	<u></u>	<u>0</u>	<u></u>	<u>91</u>	<u></u>
NET INCOME/(EXPENDITURE)							
		(189,778)	95,838	(93,940)			7,542
RECONCILIATION OF FUNDS							
Total funds brought forward		543,030	119,618	662,648			655,106
		<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
		TOTAL FUNDS		353,25	215,456	568,708	662,648
		CARRIED FORWARD		2			

The notes form part of these financial statements

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

**Balance Sheet
31 March 2023**

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

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

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

The notes form part of these financial statements

The trustees acknowledge their responsibilities for

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

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

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

Balance Sheet - continued
31 March 2023

P A Robinson - Trustee

The notes form part of these financial statements

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

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

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

The notes form part of these financial statements

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

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

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

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Preparation of accounts on a going concern basis

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

Income resources

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

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

Interest receivable

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

Resources expended

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

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

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

Allocation of support costs

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

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

Charitable activities

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

Tangible fixed assets

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

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

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

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

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

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

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

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

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

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

Impairment of fixed assets

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

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

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

Taxation

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

Fund accounting

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

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

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

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

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

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

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

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

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

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

3. INVESTMENT INCOME

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

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

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

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. CHARITABLE ACTIVITIES COSTS

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

6. SUPPORT COSTS

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

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

The basis of allocation used are as follows:

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

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

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

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

6. SUPPORT COSTS - continued

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

Management

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

Governance costs

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

7. NET INCOME/(EXPENDITURE)

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

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

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

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

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

9. STAFF COSTS

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

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

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

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

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

10. TANGIBLE FIXED ASSETS

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

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

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

10. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2022		65,484	3,732,611
		5	4 04
Additions		22,58	-22,58
		4	4
Disposals		(32,0	(275) (34,4
		35)	57)
At 31 March 2023		56,034	3,452,492
		4	9 31
DEPRECIATION			
At 1 April 2022		54,873	3,751,959
		5	4 59
Charge for year		7,828	2,494,154
			4
Eliminated on disposal		(28,3	(267) (29,5
		67)	55)
At 31 March 2023		34,333	5,981,818
		6	1 48
NET BOOK VALUE			
At 31 March 2023		21,697	4,786,738
		8	3
At 31 March 2022		10,619	9,806,514
		0	5

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

13. LEASING AGREEMENTS

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

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

14. MOVEMENT IN FUNDS

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

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

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

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

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

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

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

14. MOVEMENT IN FUNDS - continued

Analysis of funds

Name of Fund	Description, nature and purpose of the fund
General Unrestricted Fund:	General Unrestricted Funds are for the charitable objectives of the charity.
Designated Funds:	(a) Designated Building and Repairs Fund for the continued refurbishment of the Keighley Tramshed premises. (b) Designated Capital Fund towards the purchase of a new minibus.
Restricted Funds:	<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>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.</p> <p>Relationship Sex Education (RSE) - To help schools fulfil their new obligations to deliver RSE in the district.</p> <p>Trusthouse - Child to Parent Violence Prevention and Resilience Project.</p> <p>Children in need - To provide 3 elements working on the canal at our Shipley base - environmental and conservation, engineering and traditional arts and crafts.</p> <p>Trusted Relationship - To provide critical one to one support for young people at risk and vulnerable to exploitation.</p> <p>Achieve - To deliver a programme to break down a range of barriers that can impact on social inclusion and provide opportunities to move into employment.</p> <p>PCCDV - Delivering a programme addressing violence against women and girls in collaboration with HALE and Step 2.</p> <p>HAF/UKSPF - To deliver a programme during the school holiday to improve cost of living skills, healthy eating and budgeting.</p>

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

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

15. EMPLOYEE BENEFIT OBLIGATIONS

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

16. RELATED PARTY DISCLOSURES

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

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

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

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

This page does not form part of the statutory financial statements

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

Support costs
Management
Wages
Carried forward

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

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

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

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