

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

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

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

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

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for the year ended 31 March 2024**

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Joint Activities and Motor Education
Service (JAMES)

Chairman's Report
for the year ended 31 March 2024

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

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

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

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

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



Paul A Robinson (Chair)

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

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

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

As per our Memorandum and Articles our objectives are:

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

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

Methods

To achieve these objectives JAMES offers the following services;

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

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

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

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

OBJECTIVES AND ACTIVITIES

Significant activities

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

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

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

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

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

Objectives and Activities:

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

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

Volunteers

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

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

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

STRATEGIC REPORT

Achievement and performance

Charitable activities

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

Alternative Education

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

Marine Division

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

COF - Levelling Up

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

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

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

Relationships and Sex Education (RSE)

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

Time Apart, Time Together (TATT)

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

Financial review

Financial position

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

Principal funding sources

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

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

Report of the Trustees
for the year ended 31 March 2024

STRATEGIC REPORT

Financial review

Reserves policy

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

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

Financial Review

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Recruitment and appointment of new trustees

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

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

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

Induction and training of new trustees

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

Organisational structure

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

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

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

Risk management

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03205487 (England and Wales)

Registered Charity number

1056330

Registered office

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

Trustees

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

Company Secretary

Ms S Kelly

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

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

Bankers

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

Senior Management Team

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Joint Activities and Motor Education Service (JAMES) for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

In so far as the trustees are aware:

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

AUDITORS

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

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

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on19/11/2024..... and signed on the board's behalf by:

.....
Ms S Kelly - Secretary

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

Opinion

We have audited the financial statements of Joint Activities and Motor Education Service (JAMES) (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

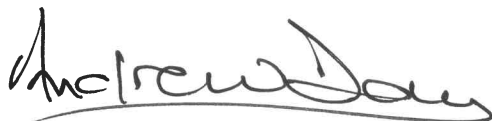
- agreeing financial statement disclosures to underlying supporting documentation; and
- enquiring of management as to actual and potential litigation and claims.

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

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

Use of our report

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



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

Date: 9 December 2024

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

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

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

The notes form part of these financial statements

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

**Balance Sheet
31 March 2024**

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

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



.....
R Seton JP - Trustee

The notes form part of these financial statements

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

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

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

The notes form part of these financial statements

Joint Activities and Motor Education
Service (JAMES)

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

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

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Preparation of accounts on a going concern basis

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

Income resources

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

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

Interest receivable

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

Resources expended

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

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

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

Allocation of support costs

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

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

Charitable activities

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

Tangible fixed assets

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

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

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

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

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

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

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

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

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

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

Impairment of fixed assets

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

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

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

Taxation

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

Fund accounting

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

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

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

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

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

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

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

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

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

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

2. DONATIONS AND LEGACIES

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

3. INVESTMENT INCOME

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

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

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

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. CHARITABLE ACTIVITIES COSTS

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

6. SUPPORT COSTS

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

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

The basis of allocation used are as follows:

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

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

Joint Activities and Motor Education
Service (JAMES)

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

6. SUPPORT COSTS - continued

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

Management

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

Governance costs

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

7. NET INCOME/(EXPENDITURE)

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

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

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

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

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

9. STAFF COSTS

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

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

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

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

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

10. TANGIBLE FIXED ASSETS

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

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

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

10. TANGIBLE FIXED ASSETS - continued

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

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. LEASING AGREEMENTS

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

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

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

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

14. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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

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

14. MOVEMENT IN FUNDS - continued

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

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

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

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

14. MOVEMENT IN FUNDS - continued

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>Community Ownership Fund (COF) - To assist with the renovation of the Keighley premises.</p> <p>Police Crime Commission Domestic Violence (PCCDV) - Delivering a programme addressing violence against women and girls in collaboration with HALE and Step 2.</p> <p>Holiday Activity Fund / UK Shared Prosperity Fund (HAF/UKSPF) - To deliver a programme during the school holiday to improve cost of living skills, healthy eating and budgeting.</p>

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

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

14. MOVEMENT IN FUNDS - continued

Analysis of funds - continued

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

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

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

15. EMPLOYEE BENEFIT OBLIGATIONS

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

16. RELATED PARTY DISCLOSURES

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