

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

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

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

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

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

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

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

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

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

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

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

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

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

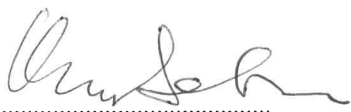
Programmes delivered this year have gone well, especially Alternative Education which has had excellent attendances, and we thank local schools for their continued support. Stronger Families and Family Aid programmes are extraordinarily complex and the council database is continually changing, which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

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

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

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

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



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

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

Report of the Trustees
for the year ended 31 March 2025

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

As per our Memorandum and Articles our objectives are:

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

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

Methods

To achieve these objectives JAMES offers the following services;

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

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

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

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

OBJECTIVES AND ACTIVITIES

Significant activities

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

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

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

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

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

Objectives and Activities:

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

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

Volunteers

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

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

Report of the Trustees
for the year ended 31 March 2025

STRATEGIC REPORT

Achievements and performance

Charitable activities

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

Alternative Education

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

Marine Division

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

COF - Levelling Up

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

Relationships and Sex Education (RSE)

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

Substance Misuse

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

Thrive

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

Family Aid Workers (FAW)

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

Financial review

Financial position

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

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

Report of the Trustees
for the year ended 31 March 2025

STRATEGIC REPORT

Financial review

Principal funding sources

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

Financial Review

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

Reserves Policy

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Recruitment and appointment of new trustees

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

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

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

Induction and training of new trustees

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

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

Report of the Trustees
for the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

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

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

Key management remuneration

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

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

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03205487 (England and Wales)

Registered Charity number

1056330

Registered office

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

Trustees

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

Company Secretary

Ms S Kelly

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

Report of the Trustees
for the year ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

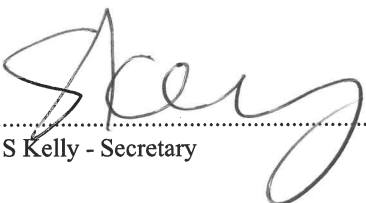
Bankers

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

Senior Management Team

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on11/12/2025..... and signed on the board's behalf by:


.....
Ms S Kelly - Secretary

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Walkers Accountants Limited

Andrew Day

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

Date: 16/12/2025

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

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

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

The notes form part of these financial statements

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

**Balance Sheet
31 March 2025**

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

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

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

The trustees acknowledge their responsibilities for

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

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

The notes form part of these financial statements

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

Balance Sheet - continued
31 March 2025



.....
R Seton JP - Trustee

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

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

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

The notes form part of these financial statements

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

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

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

The notes form part of these financial statements

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

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Preparation of accounts on a going concern basis

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

Income resources

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

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

Interest receivable

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

Resources expended

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

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

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

Allocation of support costs

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

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

Charitable activities

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

Tangible fixed assets

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

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

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

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

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

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

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

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

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

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

Impairment of fixed assets

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

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

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

Taxation

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

Fund accounting

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

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

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

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

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

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

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

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

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

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

2. DONATIONS AND LEGACIES

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

3. INVESTMENT INCOME

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

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

Joint Activities and Motor Education
Service (JAMES)

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. CHARITABLE ACTIVITIES COSTS

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

6. SUPPORT COSTS

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

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

The basis of allocation used are as follows:

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

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

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

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

6. SUPPORT COSTS - continued

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

Management

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

Governance costs

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

7. NET INCOME/(EXPENDITURE)

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

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

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

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

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

9. STAFF COSTS

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

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

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

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

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

10. TANGIBLE FIXED ASSETS

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

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

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

10. TANGIBLE FIXED ASSETS - continued

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

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

13. LEASING AGREEMENTS

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

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

14. MOVEMENT IN FUNDS

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

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

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

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

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

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

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

14. MOVEMENT IN FUNDS - continued

Analysis of funds

Name of Fund	Description, nature and purpose of the fund
General Unrestricted Fund:	General Unrestricted Funds are for the charitable objectives of the charity.
Designated Funds:	(a) Designated Building and Repairs Fund for the continued refurbishment of the Keighley Tramshed premises.
Restricted Funds:	<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>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>NHS - To deliver a programme to young people and their parents where they will access a group as time together and time apart.</p> <p>VRU (Youth Violence Reduction) - To support interventions that will prevent young people from entering the criminal justice system and reduce reoffending.</p>

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

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

14. MOVEMENT IN FUNDS - continued

Analysis of funds - continued

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

15. EMPLOYEE BENEFIT OBLIGATIONS

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

16. RELATED PARTY DISCLOSURES

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