

The JOIN Project

Charity number 1117217

Annual Report and Financial Statements

for the year ended 31 March 2025



The JOIN Project

Annual Report and Financial Statements for the year ended 31 March 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

The JOIN Project

Trustees' report for the year ended 31 March 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Jenny Scott	Chair	
Beverley Pepper	Vice Chair	
April Birch	Treasurer	Resigned 3 May 2024
Peter Burke	Secretary	Resigned 31 December 2024
April Melvin		
Nigel Ward		
Patricia Janecki		Resigned 3 May 2024
Dougal Amos		Appointed 23 April 2024
Angela Ward		Appointed 23 April 2024

Charity number	1117217	Registered in England and Wales
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Registered and principal address	Bankers
St Annes Centre	Lloyds Bank plc
Spring Gardens Lane	45 Hustlergate
Keighley	Bradford
BD20 6LH	BD1 1NT

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a constitution adopted on 7 July 2006 as amended 17 November 2006.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

The JOIN Project

Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

The charity's objects

To provide or assist in the provision of facilities in the interests of social welfare for education, recreation or other leisure time occupation of individuals who have need of such facilities by reason of their learning difficulties, disability or social circumstance with the object of improving their conditions of life.

The charity's main activities

The JOIN Project is a local charity that runs educational and recreational activities for adults with learning disabilities who live in the Keighley area.

JOIN activities include cookery, social activity days, life skills, keep-fit, arts and crafts and self-help. All of the activities help people with learning disabilities to feel valued and to lead active and healthy lives. JOIN activities help members to:

- Improve their health and well being
- Boost their confidence and self esteem
- Develop life skills
- Make new friends and benefit from peer support
- Reduce stress and social isolation
- Achieve greater independence
- Integrate into the local community.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

We have had another busy and successful year running 6 projects, 5 days each week, for 33 adults who have learning disabilities, (JOIN members). We provided 245 days of activities and had over 3,619 attendances to those activities, from our JOIN members.

All of JOIN's activities have enabled adults with learning disabilities to feel valued, have fun, meet new people, learn new skills, develop confidence and achieve greater independence.

Financial review

The net income for the year was £38,119, all relating to unrestricted funds.

Reserves policy

The JOIN Project aims to keep at least two months, but no more than six months, running costs in reserve in order to enable the smooth running of the charity and to allow for an orderly winding up should the charity need to close. This would equate to £50,000 and £150,000 based on budgeted expenditure of approximately £300,000.

The charity's free reserves, excluding fixed assets, at the year end were £111,581.

Approved by the board of trustees on 2/9/2025

Jenny Scott (Trustee)

The JOIN Project

Independent examiner's report to the trustees of The JOIN Project

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025, which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Simon Bostrom FCIE

2/9/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The JOIN Project
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					Restated
Grants and donations	(2)	31,000	5,134	36,134	7,851
Direct payments		265,956	-	265,956	237,579
Other income		1,417	-	1,417	275
Total income		<u>298,373</u>	<u>5,134</u>	<u>303,507</u>	<u>245,705</u>
Expenditure on:					
Salaries, NIC and pensions	(3)	193,262	4,034	197,296	183,722
Payroll charges		1,022	-	1,022	885
Travel		-	-	-	66
Training		125	1,100	1,225	810
Rent and room hire		17,400	-	17,400	10,949
Telephone		369	-	369	735
Postage		69	-	69	76
Stationery and photocopying		87	-	87	202
Insurance		2,275	-	2,275	1,206
Premises costs, repairs and maintenance		28,478	-	28,478	32,162
Special projects		821	-	821	1,896
Project equipment		824	-	824	4,567
Project materials		4,051	-	4,051	3,811
Cookery provisions		8,207	-	8,207	4,193
Other provisions		60	-	60	3,323
Coronavirus (COVID-19) expenses		-	-	-	289
Accountancy and bookkeeping		705	-	705	506
Independent examination		720	-	720	567
Miscellaneous items		396	-	396	67
Web hosting		206	-	206	367
Depreciation		1,177	-	1,177	287
Total expenditure		<u>260,254</u>	<u>5,134</u>	<u>265,388</u>	<u>250,686</u>
Net income / (expenditure)		<u>38,119</u>	<u>-</u>	<u>38,119</u>	<u>(4,981)</u>
Fund balances brought forward		<u>76,707</u>	<u>-</u>	<u>76,707</u>	<u>81,688</u>
Fund balances carried forward	(4)	<u>114,826</u>	<u>-</u>	<u>114,826</u>	<u>76,707</u>

All incoming resources and resources expended derive from continuing activities.

The JOIN Project
Balance sheet
as at 31 March 2025

		2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					Restated
Tangible assets	(5)	3,245	-	3,245	862
Total fixed assets		<u>3,245</u>	<u>-</u>	<u>3,245</u>	<u>862</u>
Current assets					
Debtors and prepayments	(6)	2,845	-	2,845	77
Cash at bank and in hand	(7)	109,626	-	109,626	76,518
Total current assets		<u>112,471</u>	<u>-</u>	<u>112,471</u>	<u>76,595</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	890	-	890	750
Total current liabilities		<u>890</u>	<u>-</u>	<u>890</u>	<u>750</u>
Net current assets / (liabilities)		<u>111,581</u>	<u>-</u>	<u>111,581</u>	<u>75,845</u>
Net assets		<u>114,826</u>	<u>-</u>	<u>114,826</u>	<u>76,707</u>
Funds					
Unrestricted funds					
General unrestricted funds		104,826	-	104,826	71,707
Designated funds	(9)	10,000	-	10,000	5,000
Unrestricted funds		<u>114,826</u>	<u>-</u>	<u>114,826</u>	<u>76,707</u>
Restricted funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds		<u>114,826</u>	<u>-</u>	<u>114,826</u>	<u>76,707</u>

The financial statements were approved by the board of trustees on 2/9/2025

Jenny Scott (Trustee)

The JOIN Project

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The basis of accounting has changed from cash basis to accruals basis. The comparative figures have been restated to reflect this change and details of specific changes have been provided in the notes.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 4 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

The JOIN Project

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

The JOIN Project

Notes to the accounts continued

for the year ended 31 March 2025

2 Grants and donations	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Ambler Way Support Service Charity Fund	1,000	-	1,000	-
City of Bradford Met. Dist. Council (CBMDC)	-	4,034	4,034	7,551
People's Postcode Lottery	30,000	-	30,000	-
Workforce Development Funding	-	1,100	1,100	-
Dept Health and Social Care	-	-	-	300
	<u>31,000</u>	<u>5,134</u>	<u>36,134</u>	<u>7,851</u>

3 Staff costs and numbers	2025 £	2024 £
Gross salaries	175,708	164,088
Social security costs	16,496	15,106
Employment allowance	(5,000)	(5,000)
Pensions	10,092	9,528
	<u>197,296</u>	<u>183,722</u>

The average number of employees during the year was 6.9, being an average of 5.5 full time equivalent (2024: 6, 4.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025 £	2024 £
Costs of the scheme to the charity for the year	10,092	9,528
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
CBMC - Healthy Ageing	-	4,034	4,034	-	-
LCC Workforce Development	-	1,100	1,100	-	-
	<u>-</u>	<u>5,134</u>	<u>5,134</u>	<u>-</u>	<u>-</u>

Fund name	Purpose of restriction
CBMC - Healthy Ageing	Towards the salary of a Healthy Ageing Project worker.
LCC Workforce Development	Towards the cost of staff training.

The JOIN Project

Notes to the accounts continued

for the year ended 31 March 2025

5 Tangible assets

Cost

At 1 April 2024

Additions

At 31 March 2025

Project equipment	Total
£	£
1,149	1,149
3,560	3,560
<u>4,709</u>	<u>4,709</u>

Depreciation

At 1 April 2024

Charge for year

At 31 March 2025

287	287
1,177	1,177
<u>1,464</u>	<u>1,464</u>

Net book value

At 31 March 2025

<u>3,245</u>	<u>3,245</u>
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At 31 March 2024

<u>862</u>	<u>862</u>
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6 Debtors and prepayments

Prepayments

Other debtors

2025	2024
£	£
	Restated
699	-
2,146	77
<u>2,845</u>	<u>77</u>

7 Cash at bank and in hand

Cash at bank

Cash in hand

2025	2024
£	£
109,538	76,501
88	17
<u>109,626</u>	<u>76,518</u>

8 Creditors and accruals

Accruals

2025	2024
£	£
	Restated
890	750
<u>890</u>	<u>750</u>

The JOIN Project

Notes to the accounts continued

for the year ended 31 March 2025

9 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Premises fund	5,000	-	-	5,000	10,000
	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>10,000</u>

Fund name	Reason for designation
Premises fund	Towards the cost of moving premises and any related improvements.

10 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

Details of remuneration and benefits	2025	2024
	£	£
Angela Michaela Ward	Gross pay inc benefits	
	46,050	-
	<u>46,050</u>	<u>-</u>

Reason for remuneration

The trustee was employed in the role of Support Manager.

Legal authority for the payment

The legal authority for the payment is via a provision within the charity's governing document.

No other trustee received any remuneration or benefit during this or the previous year.

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2025	2024
	£	£
Within one year	20,660	20,660
In the second to fifth years inclusive	80,385	81,045
Over five years from the balance sheet date	6,667	26,667
	<u>107,712</u>	<u>128,372</u>

12 Changes to previous year's figures in the accounts due to change in accounting basis.

Fixed assets have been brought in at cost £1,149 less depreciation £287.

Other debtors at the year end have been included at £77.

Creditors and accruals at the year end have been included at £750.

The JOIN Project

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Grants and donations	31,000	-	5,134	7,851	36,134	7,851
Direct payments	265,956	237,579	-	-	265,956	237,579
Other income	1,417	275	-	-	1,417	275
Total income	298,373	237,854	5,134	7,851	303,507	245,705
Expenditure						
Salaries, NIC and pensions	193,262	175,871	4,034	7,851	197,296	183,722
Payroll charges	1,022	885	-	-	1,022	885
Travel	-	66	-	-	-	66
Training	125	810	1,100	-	1,225	810
Rent and room hire	17,400	10,949	-	-	17,400	10,949
Telephone	369	735	-	-	369	735
Postage	69	76	-	-	69	76
Stationery and photocopying	87	202	-	-	87	202
Insurance	2,275	1,206	-	-	2,275	1,206
Premises costs, repairs and maintenance	28,478	32,162	-	-	28,478	32,162
Special projects	821	1,896	-	-	821	1,896
Project equipment	824	4,567	-	-	824	4,567
Project materials	4,051	3,811	-	-	4,051	3,811
Cookery provisions	8,207	4,193	-	-	8,207	4,193
Other provisions	60	3,323	-	-	60	3,323
Coronavirus (COVID-19) expenses	-	289	-	-	-	289
Accountancy and bookkeeping	705	506	-	-	705	506
Independent examination	720	567	-	-	720	567
Miscellaneous items	396	67	-	-	396	67
Web hosting	206	367	-	-	206	367
Legal and professional	-	-	-	-	-	-
Total expenditure	260,254	242,835	5,134	7,851	265,388	250,686
Net income / (expenditure)	38,119	(4,981)	-	-	38,119	(4,981)
Fund balances brought forward	76,707	81,688	-	-	76,707	81,688
Fund balances carried forward	114,826	76,707	-	-	114,826	76,707