

JUST THE JOB ENVIRONMENTAL ENTERPRISES LIMITED

England & Wales · Charity number 1142496

Details

Other names JTJEE

Status Registered

Legal form Charitable company

Company number [05542689](#)

Registered 2011-06-21

Register [View on the Charity Commission register](#)

Contact

Address 30 Racecourse Road
Gallowfields Trading Estate
Richmond
DL10 4TG

Phone 01748822815

Email INFO@JUST-THE-JOB.ORG.UK

Website www.just-the-job.org.uk

Activities

Objects: TO RELEIVE THE NEEDS OF PEOPLE WITH SPECIAL WORK NEEDS (AS DEFINED BELOW) IN PARTICLUAR, BUT NOT EXCLUSIVELY BY THE PROVISIONS OF TRAINING, FACILITIES FOR WORK AND RECREATION. PEOPLE WITH SPECIAL WORK NEEDS MEANS PEOPLE WITH A RANGE OF DISABILITIES INCLUDING SPECIAL EDUCATIONAL NEEDS, LEARNING DISABILITIES, MENTAL HEALTH PROBLEMS, PHYSICAL DISABILITIES AND SENSORY IMPAIRMENT.

Activities: JTJEE Ltd is a not-for-private-profit Social Enterprise and charity, which aims to provide employment, education, work based training and social opportunities for vulnerable and/or disadvantaged people. Our main work activities are garden and grounds maintenance, and processing waste timber to sell as logs for home heating. Please see our website for further information www.just-the-job.org.uk

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£323,214	£362,919	-	-
2023-11-30	£322,079	£380,383	-	-
2022-11-30	£366,289	£280,360	-	-
2021-11-30	£257,096	£278,946	-	-
2020-11-30	£244,071	£189,800	-	-

Trustees

Name	Role	Appointed
Richard Phillips	Chair	2020-01-27
COUNCILLOR HELEN GRANT		2014-04-14
Clare Atkinson		2025-04-16
Jenny Reid-Young		2022-11-28

JUST THE JOB ENVIRONMENTAL ENTERPRISES LIMITED

England & Wales - Charity number 1142496

Accounts



ANNUAL REPORT 2024-25



Introduction

Work Team Members

The Work Team Members are the heart of Just the Job. We nurture their skills in a welcoming, fun and supportive environment. We take pride in providing a unique service that helps everyone gain confidence, stay motivated and be a part of our community. Team member numbers increased to 30. With individuals being with us for 1 day up to 5 days we now have 76 days a week attendance. Our wider impact includes carers, families and vulnerable customers

Gardening Services

The gardening service is a popular activity at Just the Job and continues to be popular with residents too. Providing a service for elderly and vulnerable customers has proven to be a sustainable method for us as we quickly reach capacity with customer interaction often being as valued as the work itself. The gardening income for the year end to November 2024 was £15,811

Wood Fuel

Producing firewood is still a popular activity with the work teams. From tree to log and delivery to the customer is a satisfying process. Sales inevitably fluctuate in response to the weather so predicting demand is difficult. We have bought timber to process, enabling us to meet demand for the whole season, only just running out of dried wood at the end of the winter. Log sales contributed £8,064 of our income for year end to November 2024.

Gardens & Orchard

With the refurbished polytunnel proving to be a great workspace and reorganised growing beds attracting new team members to spend time at the gardens, the Gardens & Orchard are a great place to be. The gardens generate a small income over the year. We are now using 'no dig gardening' to help further improve the environmental benefits of our horticulture impact. The biodiversity and natural elements are a valuable element to our work at the site. The delights of the gardens come into their own for our open days and social events. The Open Day saw about 200 people attending and raising nearly £1500.

Spoon Club

The Gardens are also the summer venue for our new Spoon Club. Started in April 2023 with just a couple of people at our monthly meeting it has quickly become a popular event. We now have 20 members with 10 to 12 regularly coming to the meetings. The wellbeing benefits of communally working together and connecting to the natural environment are not to be underestimated and we already looking to expand our workspace to include other greenwood and heritage craft activities.

Carpentry Project

The carpentry activities continue to be very popular with both the Tuesday and Thursday groups. New skills are being learnt and new products developed. We are regularly getting orders for log stores, planters and have started making owl boxes for Richmond Landscape Trust and Zetland Estates. Their newfound skills have been sought out by our other activities too resulting in some great collaborative projects. The carpentry team also earned just over £2,000 this year.

Art & Design

The arts & crafts group has continued to develop and try exciting new ideas. With more of a move towards creative design exploring ideas and innovation they have looked to create imaginative products. Inspiration is found through exploring a wide variety of topics and materials. With an emphasis on design, we are able to capture the work and have items made for sale. The group explore different elements to art & design which are shown in their new pamphlet "It's a bit arty farty"

Volunteers

The volunteers at Just the Job provide essential support to the supervisors. They often bring new skills and talents enabling work team members to try different activities. We currently have 13 regular volunteers covering 14 workdays per week at Just the Job. Between them they contributed 89 hours per week, equivalent to 12.5 days per week, 4272 hours per year. In addition, there are 5 trustees who regularly meet monthly but also provide regular support. The staff team also volunteer their time for events, talks and extra activities. We have a core of 6 volunteers who manage the Rufus Woods Project. We often cater for volunteering groups from workplaces, such as

teams from North Yorkshire Council, and others. We have volunteers doing their Duke of Edinburgh Awards, youngsters from the Princess Trust and the National Citizens Service.

Kings Award for Volunteer Services

We were delighted to be awarded the Kings Award for Voluntary Services in 2024. We were one of 281 organisations that received the award from over 7,000 nominations. This is the highest award a local voluntary group can receive in the UK and is equivalent to an MBE. We received the award crystal and certificate from Jo Ropner, Lord-Lieutenant of North Yorkshire at our community gardens in May 2025 on a beautiful sunny morning and celebrated by our volunteers, staff Team Members and families.

Big Green Build

Small grants have bids have been successful and we have proceeded past the initial part of the National Lottery bid. We are awaiting an answer from the Lottery and hope to be able to move forward in the coming year.

Thank You

Finally, we give a big thank you to the Work Team Members, volunteers and staff at Just the Job for all their hard work over the year. Without the great group of people we have, Just the Job just wouldn't be the same as it is.

Statement by the Chair of the Board of Trustees

COMPANY REGISTRATION NUMBER: 05542689
CHARITY REGISTRATION NUMBER: 1142496

Just The Job Environmental Enterprise Ltd
Company Limited by Guarantee
Unaudited Financial Statements
30 November 2024

CHIPCHASE MANNERS

Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Just The Job Environmental Enterprise Ltd
Company Limited by Guarantee
Financial Statements
Year ended 30 November 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	8
Statement of financial activities (including income and expenditure account)	10
Statement of financial position	11
Notes to the financial statements	12
The following pages do not form part of the financial statements	
Detailed statement of financial activities	23
Notes to the detailed statement of financial activities	25

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 November 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 November 2024.

Reference and administrative details

Registered charity name	Just The Job Environmental Enterprise Ltd
Charity registration number	1142496
Company registration number	05542689
Principal office and registered office	30 Racecourse Road Gallowfields Trading Estate Richmond North Yorkshire DL10 4TG England

The trustees

B W Hunter
H M Grant
J Moon
R Phillips (Chair)
J Reid-Young

Independent examiner	Sara-Louise Dickman ACA 15 Newbiggin Richmond North Yorkshire DL10 4DR
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Structure, governance and management

Introduction
Just the Job has seen another good year with a small growth in Team Member provision and continued varied and inspirational activities. Finances remain stable with a small surplus in the main operations. We move forward into 2025 celebrating 25 years since the founding of Just the Job and look forward to further developments with the new build.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2024

Structure, governance and management *(continued)*

Work Team Members

The board has remained the same with 5 members. We are in the process of recruiting one or two new members to cover those who are moving out of the area in the future and broaden the relevant knowledge within the board.

The Board of Trustees is very appreciative of the hard work and commitment of the team members and staff over this time. Everyone has again worked very hard throughout the year to provide interesting, inclusive and meaningful activities which fully engage and develop the skills of the Team Members.

Our activities constantly develop and alter in relation to the needs and abilities of the Team Members. As new members come along, we adapt the way we work to accommodate them and as their skills improve we create new and inventive ways to challenge and grow the members. We currently have 30 Work Team Members who attend for 75 days across the week.

Our association with other organisations working in related areas strengthens the overall position of JTJ in providing services for our team members & the broader community.

Objectives and activities

Gardening Services

The gardening service is a popular activity at JTJ and continues to be popular with residents too. Providing a service for elderly and vulnerable customers has proven to be a sustainable method for us, as we quickly reach capacity with customer interaction often being as valued as the work itself. The gardening income for the year end to November 2024 was £15,811, which represents 53.8% of our activity income (excluding Big Green Build, project work, and voluntary income).

Wood Fuel

Producing firewood is still a popular activity with the work teams. From tree to log and delivery to the customer is a satisfying process. Sales inevitably fluctuate in response to the weather so predicting demand is difficult. We have bought timber to process, enabling us to meet demand for the whole season, only just running out of dried wood at the end of the winter. Log sales for the year were £8,064 contributing 27.4% of our activity income to November 2024.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2024

Objectives and activities *(continued)*

Gardens & Orchard

With the refurbished polytunnel proving to be a great workspace and reorganised growing beds attracting new team members to spend time at the gardens, the Gardens & Orchard are a great place to be. The gardens generate a small income over the year. We are now using 'no dig gardening' to help further improve the environmental benefits of our horticulture impact. The biodiversity and natural elements are a valuable element to our work at the site. The delights of the gardens come into their own for our open days and social events. The Open Day saw about 200 people attending and raising nearly £1,500.

Spoon Club

The Gardens are also the summer venue for our new Spoon Club. Started in April 2023 with just a couple of people at our monthly meeting it has quickly become a popular event. We now have 20 members with 10 to 12 regularly coming to the meetings. With funding from the Town Council, District Council, Blenkiron Funeral Care and D'Oyly Carte Trust we have been able to create a dedicated woodland space and provide quality tools for everyone to learn this lovely craft safely. The wellbeing benefits of communally working together and connecting to the natural environment are not to be underestimated, and we already looking to expand our workspace to include other greenwood and heritage craft activities.

Carpentry Project

The carpentry activities continue to be very popular with both the Tuesday and Thursday groups. New skills are being learnt and new products developed. We are regularly getting orders for log stores, planters and have started making owl boxes for Richmond Landscape Trust and Zetland Estates. Their newfound skills have been sought out by our other activities too resulting in some great collaborative projects. Income from carpentry projects this year was £2,045 contributing to 7.0% of activity income to November 2024.

Arts & Crafts

The arts & crafts group has continued to develop and try exciting new ideas. With more of a move towards creative design exploring ideas and innovation they have looked to create imaginative products. Inspiration is found through exploring a wide variety of topics and materials. With an emphasis on design, we are able to capture the work and have items made for sale and with fundraising have invested in a flatbed scanner to capture high quality images, this equipment is now in full use by Just the Job and we have been approached and able to help many local businesses. Income from arts projects this year was £2,767 contributing to 9.4% of activity income to November 2024.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2024

Objectives and activities *(continued)*

Volunteers

The volunteers at Just the Job provide essential support to the supervisors. They often bring new skills and talents enabling work team members to try different activities for example learning Chinese character writing with Wan. We currently have 15 regular volunteers.

In addition, there are 5 trustees who regularly meet monthly but also provide regular support. The staff team also volunteer their time for events, talks and extra activities. We have a core of 6 volunteers who manage the Rufus Woods Project. We often cater for volunteering groups from workplaces, such as teams from North Yorkshire Council, Yorkshire Building Society, Keir, and others. We continue to offer supported volunteering places and student work placements in all areas of Just the job.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Big Green Build

Small grants bids have been successful and we have proceeded past the initial part of the National Lottery bid. Other large applications such as the UK Shared Prosperity Fund are awaiting an answer. Following responses from the National Lottery, the project has recently been re-costed, the costs of fulfilling the build have gone up, however we are hopeful that we will see this project being completed in early 2026. We have the assistance of a designated fundraiser who has been able to help identify and apply for appropriate funding.

Stay Healthy Independent & Connected

Funded via NYC, Cuppa Connect continued into the second year with additional collaboration with local groups to widen the support available.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2024

Achievements and performance *(continued)*

We were pleased to be awarded the Kings Award for Voluntary services, the equivalent to an MBE for the community and voluntary sector. This award demonstrates the quality of the work we do, its value to the local community and the efforts we go to, to provide an outstanding service.

The awards process led to many lovely comments from our supporters:

"Just the Job is an amazing safe, secure environment for my son to attend and learn new work and social skills. It gives him a chance to grow as a person because he is encouraged to work within a team or develop any interests that he is keen to learn. The brilliant staff and volunteers are an excellent team of caring people who each bring their individual knowledge and skills to pass on to my son. As a parent of someone with learning difficulties and health issues, having a place my son can go to socialise, learn and be happy is an absolute godsend, he literally lives to attend Just the Job and it gives him a reason to get up in the morning. We would be lost without them."

IT

We have had a new website created by QLICIT and completed a file migration process to allow us to fully utilise SharePoint. This has enabled a better working system and placed us in a better position for the future. This system has not been fully transitioned and is proving to be a valuable resource for the team.

Thank you

Finally, we give a big thank you to the Work Team Members, volunteers and staff at Just the Job for all their hard work over the year. Without the great group of people we have, Just the Job just wouldn't be the same as it is.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2024

Financial review

This financial year, ended 30 November 2024 saw the charity generate incoming resources of £323,214, of which £40,466 was restricted incoming resources. The year also saw outgoing resources of £362,919 which left the charity with an overall deficit of £39,705 for the year. This was made up of a surplus in unrestricted funds of £12,746 and a deficit of restricted funds of £52,451. A transfer from unrestricted to restricted funds of £57,079 was made to balance the funds.

At the end of this financial year the charity has total funds carried forward of £232,366 which were made up of unrestricted funds of £168,720 and restricted funds of £63,646.

Reserves Policy

Purpose

The Just the Job Board of Directors designated a cash reserve by resolution at its 26th June 2023 Board meeting. The general purpose of the fund is to help to ensure the long-term financial stability of the organisation and position it to respond to varying economic conditions and changes affecting the organisation's financial position and the ability of the organisation to continuously carry out its mission.

Just the Job will maintain a cash reserve to achieve the following objectives:

- 1) To enable the organisation to sustain operations through delays in payments of committed funding and to accept reimbursable contracts and grants without jeopardising ongoing operations;
- 2) To promote public and funder confidence in the long-term survivability of the organisation by preventing chronic cash flow crises that can diminish its reputation and force its leaders to make expensive short-term, crisis-based decisions; and
- 3) To create an internal line of credit to manage cash flow and maintain financial flexibility.

Cash reserve fund balance

Minimum 6 months operating costs - including essential costs - £88,200 (table 1 internal policy document) as of November 2023

£89,969 is currently held in the Nationwide Account as of November 2024

Use of the cash reserve

The Just the Job Chair or Vice Chair and General Manager together may authorise the access up to £10,000 from the cash reserve to maintain cash flow within the general account as long as payments within the next 12 months will cover the amount used. The board of trustees will be informed of this action in a timely manner. Any funds greater than £10,000 will require the approval of the board of trustees and be paid back through a prescribed repayment method/schedule. (Superseded by any plan towards the closure of Just the Job) The repayment schedule will be reviewed at the monthly board meetings.

Management of the cash reserve

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2024

The reserve fund will be held in a separate bank account to be monitored by the Finance Officer and accessible for viewing by the General Manager and Business Administration Manager. Policies and procedures for handling deposits, reconciling statements, safeguarding access, etc. will be the same as established for any of the organisation's other bank accounts. Monthly updates of the fund will be included in the monthly finance report presented at the monthly board meeting. Any interest accumulated will remain with the reserve fund.

For accounting the Operating Reserves are held within the balance of unrestricted funds.

Authorisation of draw-down of the reserve

A draw-down from the fund for established purposes identified in "Use of the cash reserve" above, must be approved by a majority of the Board, either by a majority of the votes of a quorum present at a regular Board meeting, or by a 2/3 majority of the Board if such vote is conducted by other means. A plan for replenishing the funds including key activities and procedures for monitoring the implementation of the plan will be included in the Board approval of the draw-down. A record of any such action will be maintained and be made a part of the Board meeting minutes. Any such action would remove the Board designation of "reserves" from these funds. Cash reserve shortfalls, in the event the reserves are less than the targeted reserve levels two consecutive years, this deficit must be eliminated in a minimum of the following 3 years, with one quarter of the deficit balance being required to be funded in the current operating budget, until the reserve is restored to the target balance.

The trustees' annual report and the strategic report were approved on 2 June 2025 and signed on behalf of the board of trustees by:

Richard Phillips

R Phillips (Chair)
Director

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Just The Job Environmental Enterprise Ltd

Year ended 30 November 2024

I report to the trustees on my examination of the financial statements of Just The Job Environmental Enterprise Ltd ('the charity') for the year ended 30 November 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 the charity's gross income exceeded £250,000 your examiner must be a member 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 member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Just The Job Environmental Enterprise Ltd *(continued)*

Year ended 30 November 2024

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.

Sara-Louise Dickman

Sara-Louise Dickman ACA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2024

		2024	2023		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	3,570	16,000	19,570	22,997
Charitable activities	6	248,086	24,466	272,552	283,625
Other trading activities	7	29,415	–	29,415	24,993
Investment income	8	1,677	–	1,677	464
Total income		<u>282,748</u>	<u>40,466</u>	<u>323,214</u>	<u>332,079</u>
Expenditure					
Expenditure on raising funds:					
Costs of charitable activities		184,843	92,917	277,760	298,066
Costs of other trading activities		10,015	–	10,015	5,572
Administrative expenses	9	75,144	–	75,144	76,745
Total expenditure		<u>270,002</u>	<u>92,917</u>	<u>362,919</u>	<u>380,383</u>
Net expenditure		<u>12,746</u>	<u>(52,451)</u>	<u>(39,705)</u>	<u>(48,304)</u>
Transfers between funds		(57,079)	57,079	–	–
Net movement in funds		<u>(44,333)</u>	<u>4,628</u>	<u>(39,705)</u>	<u>(48,304)</u>
Reconciliation of funds					
Total funds brought forward		213,053	59,018	272,071	320,375
Total funds carried forward		<u>168,720</u>	<u>63,646</u>	<u>232,366</u>	<u>272,071</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 21 form part of these financial statements.

Just The Job Environmental Enterprise Ltd**Company Limited by Guarantee****Statement of Financial Position****30 November 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	15	50,068	44,195
Current assets			
Stocks	16	1,000	1,000
Debtors	17	14,406	18,181
Cash at bank and in hand		176,688	216,565
		<u>192,094</u>	<u>235,746</u>
Creditors: amounts falling due within one year	18	<u>9,796</u>	<u>7,870</u>
Net current assets		<u>182,298</u>	<u>227,876</u>
Total assets less current liabilities		<u>232,366</u>	<u>272,071</u>
Funds of the charity			
Restricted funds		63,646	59,018
Unrestricted funds		168,720	213,053
Total charity funds	19	<u>232,366</u>	<u>272,071</u>

For the year ending 30 November 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 16 May 2025, and are signed on behalf of the board by:

Richard Phillips

R Phillips (Chair)
Director

The notes on pages 12 to 21 form part of these financial statements.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 November 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 30 Racecourse Road, Gallowfields Trading Estate, Richmond, North Yorkshire, DL10 4TG, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

3. Accounting policies *(continued)*

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Development costs - 25% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 15% reducing balance
Motor vehicles	- 20% reducing balance
Equipment	- 15% reducing balance

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Every member of the Company undertakes to contribute to the assets of the company, in the event of the same being wound up while he is a Member, or within one year after he ceases to be a Member, for the payment of the debts and liabilities of the Company contracted before he ceases to be a Member, and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding £1.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Fundraising and donations	3,570	–	3,570
Grants			
SHIC Income	–	15,000	15,000
General grants	–	–	–
Team Talk - Penny Smith	–	1,000	1,000
	<u>3,570</u>	<u>16,000</u>	<u>19,570</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Fundraising and donations	2,329	–	2,329
Grants			
SHIC Income	–	15,000	15,000
General grants	5,668	–	5,668
Team Talk - Penny Smith	–	–	–
	<u>7,997</u>	<u>15,000</u>	<u>22,997</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Contracted income	248,086	–	248,086
Quarry Road site	–	3,328	3,328
The Big Green Build	–	20,613	20,613
950 Trees Project	–	325	325
Spoon Club income	–	200	200
	<u>248,086</u>	<u>24,466</u>	<u>272,552</u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Contracted income	234,765	–	234,765
Quarry Road site	–	2,572	2,572
The Big Green Build	–	45,051	45,051
950 Trees Project	250	987	1,237
Spoon Club income	–	–	–
	<u>235,015</u>	<u>48,610</u>	<u>283,625</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Activities for generating funds	<u>29,415</u>	<u>29,415</u>	<u>24,993</u>	<u>24,993</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Deposit account interest	<u>1,677</u>	<u>1,677</u>	<u>464</u>	<u>464</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Support costs	<u>75,144</u>	<u>75,144</u>	<u>76,745</u>	<u>76,745</u>

10. Net income/(expenditure)

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

	2024 £	2023 £
Amortisation of intangible assets	–	507
Depreciation of tangible fixed assets	<u>8,183</u>	<u>8,354</u>
	<u>8,183</u>	<u>8,861</u>

Just The Job Environmental Enterprise Ltd**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 30 November 2024****11. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries and associated costs	184,837	166,255
	<u>184,837</u>	<u>166,255</u>

The average head count of employees during the year was 9 (2023: 8). The average number of employees during the year is analysed as follows, these are a combination of full and part time:

	2024	2023
Number of staff - all	9	8

No employees received employee benefits of more than £60,000 during the year (2023: Nil).

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,500</u>	<u>1,500</u>

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

14. Intangible assets

	Development costs
	£
Cost	
At 1 December 2023 and 30 November 2024	<u>2,025</u>
Amortisation	
At 1 December 2023 and 30 November 2024	<u>2,025</u>
Carrying amount	
At 30 November 2024	<u>—</u>
At 30 November 2023	<u>—</u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

15. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 December 2023	47,361	50,768	27,026	125,155
Additions	660	—	13,396	14,056
At 30 November 2024	48,021	50,768	40,422	139,211
Depreciation				
At 1 December 2023	28,874	36,256	15,830	80,960
Charge for the year	2,798	2,289	3,096	8,183
At 30 November 2024	31,672	38,545	18,926	89,143
Carrying amount				
At 30 November 2024	16,349	12,223	21,496	50,068
At 30 November 2023	18,487	14,512	11,196	44,195

16. Stocks

	2024 £	2023 £
Raw materials and consumables	1,000	1,000

17. Debtors

	2024 £	2023 £
Trade debtors	12,312	16,623
Prepayments and accrued income	2,094	1,558
	14,406	18,181

18. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	4,974	3,186
Social security and other taxes	2,932	2,795
Other creditors	1,890	1,889
	9,796	7,870

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

19. Analysis of charitable funds

Unrestricted funds

	At 1 December 2023 £	Income £	Expenditure £	Transfers £	At 30 November 2024 £
General funds	213,053	282,748	(270,002)	(57,079)	168,720

	At 1 December 2022 £	Income £	Expenditure £	Transfers £	At 30 November 2023 £
General funds	192,694	268,469	(247,769)	(341)	213,053

Restricted funds

	At 1 December 2023 £	Income £	Expenditure £	Transfers £	At 30 November 2024 £
Quarry Road Site	–	3,328	(9,266)	5,938	–
950 Trees	40,386	325	(334)	–	40,377
The Big Green Build	8,022	20,613	(79,776)	51,141	–
Stay, Healthy, Independent, and Connected	10,610	15,000	(3,323)	–	22,287
Spoon club	–	200	(45)	–	155
Team talks	–	1,000	(173)	–	827
	59,018	40,466	(92,917)	57,079	63,646

	At 1 December 2022 £	Income £	Expenditure £	Transfers £	At 30 November 2023 £
Quarry Road Site	4,195	2,572	(7,108)	341	–
950 Trees	40,779	987	(1,380)	–	40,386
The Big Green Build	82,707	45,051	(119,736)	–	8,022
Stay, Healthy, Independent, and Connected	–	15,000	(4,390)	–	10,610
Spoon club	–	–	–	–	–
Team talks	–	–	–	–	–
	127,681	63,610	(132,614)	341	59,018

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

19. Analysis of charitable funds *(continued)*

	At 1 December 2023 £	Income £	Expenditure £	Transfers £	At 30 November 2024 £
Quarry Road Site	–	(3,328)	9,266	(5,938)	–
950 Trees	(40,386)	(325)	334	–	(40,377)
The Big Green Build	(8,022)	(20,613)	79,776	(51,141)	–
Stay, Healthy, Independent, and Connected	(10,610)	(15,000)	3,323	–	(22,287)
Spoon Club	–	(200)	45	–	(155)
Team Talk - Penny Smith	–	(1,000)	173	–	(827)
TOTAL	(59,018)	(40,466)	92,917	(57,079)	(63,646)

Purposes of restricted funds:

950 Trees Project - maintenance and development of community woodland.

The Big Green Build - contributions towards relocating the charity's premises.

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	50,068	–	50,068
Current assets	128,448	63,646	192,094
Creditors less than 1 year	(9,796)	–	(9,796)
Net assets	168,720	63,646	232,366

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Intangible assets	–	–	–
Tangible fixed assets	44,195	–	44,195
Current assets	176,728	59,018	235,746
Creditors less than 1 year	(7,870)	–	(7,870)
Net assets	213,053	59,018	272,071

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Management Information

Year ended 30 November 2024

The following pages do not form part of the financial statements.

Just The Job Environmental Enterprise Ltd**Company Limited by Guarantee****Detailed Statement of Financial Activities****Year ended 30 November 2024**

	2024	2023
	£	£
Income and endowments		
Donations and legacies		
Fundraising and donations	3,570	2,329
SHIC Income	15,000	15,000
General grants	–	5,668
Team Talk - Penny Smith	1,000	–
	<u>19,570</u>	<u>22,997</u>
 Charitable activities		
Contracted income	248,086	234,765
Quarry Road site	3,328	2,572
The Big Green Build	20,613	45,051
950 Trees Project	325	1,237
Spoon Club income	200	–
	<u>272,552</u>	<u>283,625</u>
 Other trading activities		
Activities for generating funds	<u>29,415</u>	<u>24,993</u>
 Investment income		
Deposit account interest	<u>1,677</u>	<u>464</u>
 Total income	<u><u>323,214</u></u>	<u><u>332,079</u></u>

Just The Job Environmental Enterprise Ltd**Company Limited by Guarantee****Detailed Statement of Financial Activities** *(continued)***Year ended 30 November 2024**

	2024	2023
	£	£
Expenditure		
Costs of charitable activities		
SHIC Distributions	3,323	4,390
Team Talks	173	–
Quarry Road Site	9,272	7,108
The Big Green Build	79,776	119,736
950 Trees	334	577
Spoon club	45	–
Wages and salaries	184,837	166,255
	<u>277,760</u>	<u>298,066</u>
Costs of other trading activities		
Purchases	10,015	4,484
Repairs and maintenance	–	1,088
	<u>10,015</u>	<u>5,572</u>
Administrative expenses		
Wages and salaries	–	100
Staff welfare	1,879	1,268
Operating leases	–	3,279
Rent	14,789	13,230
Rates and water	694	868
Light and heat	4,354	2,950
Repairs and maintenance	4,040	6,512
Insurance	5,523	5,107
Other establishment	6,551	2,929
Motor vehicle expenses	6,587	8,171
Other motor/travel costs	287	349
Legal and professional fees	8,838	4,035
Telephone	2,168	2,853
Other office costs	10,274	14,718
Amortisation	–	507
Depreciation	8,183	8,354
Advertising	484	993
Bank charges	493	522
	<u>75,144</u>	<u>76,745</u>
Total expenditure	<u>362,919</u>	<u>380,383</u>
Net expenditure	<u>(39,705)</u>	<u>(48,304)</u>

Just The Job Environmental Enterprise Ltd**Company Limited by Guarantee****Notes to the Detailed Statement of Financial Activities****Year ended 30 November 2024**

	2024	2023
	£	£
Costs of charitable activities		
Costs of raising donations and legacies - Grants receivable		
SHIC distribution	3,323	4,390
Team Talk - Penny Smith	173	—
	<u>3,496</u>	<u>4,390</u>
 Quarry road site	 9,272	 7,108
The Big Green Build	79,776	119,736
950 Trees Project	334	577
Spoon Club	45	—
Wages and salaries	184,837	166,255
	<u>274,264</u>	<u>293,676</u>
 Costs of charitable activities	 <u><u>277,760</u></u>	 <u><u>298,066</u></u>
 Costs of other trading activities		
 Purchases	 10,015	 4,484
Loose tools and equipment	—	1,088
	<u>10,015</u>	<u>5,572</u>
 Costs of other trading activities	 <u><u>10,015</u></u>	 <u><u>5,572</u></u>

Just The Job Environmental Enterprise Ltd**Company Limited by Guarantee****Notes to the Detailed Statement of Financial Activities** *(continued)***Year ended 30 November 2024**

	2024	2023
	£	£
Administrative expenses		
Governance costs		
Wages/salaries	–	100
Staff welfare	1,879	1,268
Equipment hire	–	3,279
Rent	14,789	13,230
Rates & water	694	868
Light & heat	4,354	2,950
Repairs & maintenance	4,040	6,512
Insurance	5,523	5,107
Other establishment	6,551	2,929
Motor vehicle expenses	6,587	8,171
Other motor/travel costs	287	349
Accountancy fees	2,361	1,776
Legal and other professional fees	6,477	2,259
Telephone	2,168	2,853
Other office costs	10,274	14,718
Amortisation	–	507
Depreciation	8,183	8,354
Advertising	484	993
Bank charges	493	522
	<u>75,144</u>	<u>76,745</u>
Administrative expenses	<u><u>75,144</u></u>	<u><u>76,745</u></u>

COMPANY REGISTRATION NUMBER: 05542689
CHARITY REGISTRATION NUMBER: 1142496

Just The Job Environmental Enterprise Ltd
Company Limited by Guarantee
Unaudited Financial Statements
30 November 2024

CHIPCHASE MANNERS

Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Just The Job Environmental Enterprise Ltd
Company Limited by Guarantee
Financial Statements
Year ended 30 November 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	8
Statement of financial activities (including income and expenditure account)	10
Statement of financial position	11
Notes to the financial statements	12
The following pages do not form part of the financial statements	
Detailed statement of financial activities	23
Notes to the detailed statement of financial activities	25

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 November 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 November 2024.

Reference and administrative details

Registered charity name	Just The Job Environmental Enterprise Ltd
Charity registration number	1142496
Company registration number	05542689
Principal office and registered office	30 Racecourse Road Gallowfields Trading Estate Richmond North Yorkshire DL10 4TG England

The trustees

	B W Hunter H M Grant J Moon R Phillips (Chair) J Reid-Young
Independent examiner	Sara-Louise Dickman ACA 15 Newbiggin Richmond North Yorkshire DL10 4DR

Structure, governance and management

Introduction
Just the Job has seen another good year with a small growth in Team Member provision and continued varied and inspirational activities. Finances remain stable with a small surplus in the main operations. We move forward into 2025 celebrating 25 years since the founding of Just the Job and look forward to further developments with the new build.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2024

Structure, governance and management *(continued)*

Work Team Members

The board has remained the same with 5 members. We are in the process of recruiting one or two new members to cover those who are moving out of the area in the future and broaden the relevant knowledge within the board.

The Board of Trustees is very appreciative of the hard work and commitment of the team members and staff over this time. Everyone has again worked very hard throughout the year to provide interesting, inclusive and meaningful activities which fully engage and develop the skills of the Team Members.

Our activities constantly develop and alter in relation to the needs and abilities of the Team Members. As new members come along, we adapt the way we work to accommodate them and as their skills improve we create new and inventive ways to challenge and grow the members. We currently have 30 Work Team Members who attend for 75 days across the week.

Our association with other organisations working in related areas strengthens the overall position of JTJ in providing services for our team members & the broader community.

Objectives and activities

Gardening Services

The gardening service is a popular activity at JTJ and continues to be popular with residents too. Providing a service for elderly and vulnerable customers has proven to be a sustainable method for us, as we quickly reach capacity with customer interaction often being as valued as the work itself. The gardening income for the year end to November 2024 was £15,811, which represents 53.8% of our activity income (excluding Big Green Build, project work, and voluntary income).

Wood Fuel

Producing firewood is still a popular activity with the work teams. From tree to log and delivery to the customer is a satisfying process. Sales inevitably fluctuate in response to the weather so predicting demand is difficult. We have bought timber to process, enabling us to meet demand for the whole season, only just running out of dried wood at the end of the winter. Log sales for the year were £8,064 contributing 27.4% of our activity income to November 2024.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2024

Objectives and activities *(continued)*

Gardens & Orchard

With the refurbished polytunnel proving to be a great workspace and reorganised growing beds attracting new team members to spend time at the gardens, the Gardens & Orchard are a great place to be. The gardens generate a small income over the year. We are now using 'no dig gardening' to help further improve the environmental benefits of our horticulture impact. The biodiversity and natural elements are a valuable element to our work at the site. The delights of the gardens come into their own for our open days and social events. The Open Day saw about 200 people attending and raising nearly £1,500.

Spoon Club

The Gardens are also the summer venue for our new Spoon Club. Started in April 2023 with just a couple of people at our monthly meeting it has quickly become a popular event. We now have 20 members with 10 to 12 regularly coming to the meetings. With funding from the Town Council, District Council, Blenkiron Funeral Care and D'Oyly Carte Trust we have been able to create a dedicated woodland space and provide quality tools for everyone to learn this lovely craft safely. The wellbeing benefits of communally working together and connecting to the natural environment are not to be underestimated, and we already looking to expand our workspace to include other greenwood and heritage craft activities.

Carpentry Project

The carpentry activities continue to be very popular with both the Tuesday and Thursday groups. New skills are being learnt and new products developed. We are regularly getting orders for log stores, planters and have started making owl boxes for Richmond Landscape Trust and Zetland Estates. Their newfound skills have been sought out by our other activities too resulting in some great collaborative projects. Income from carpentry projects this year was £2,045 contributing to 7.0% of activity income to November 2024.

Arts & Crafts

The arts & crafts group has continued to develop and try exciting new ideas. With more of a move towards creative design exploring ideas and innovation they have looked to create imaginative products. Inspiration is found through exploring a wide variety of topics and materials. With an emphasis on design, we are able to capture the work and have items made for sale and with fundraising have invested in a flatbed scanner to capture high quality images, this equipment is now in full use by Just the Job and we have been approached and able to help many local businesses.

Income from arts projects this year was £2,767 contributing to 9.4% of activity income to November 2024.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2024

Objectives and activities *(continued)*

Volunteers

The volunteers at Just the Job provide essential support to the supervisors. They often bring new skills and talents enabling work team members to try different activities for example learning Chinese character writing with Wan. We currently have 15 regular volunteers.

In addition, there are 5 trustees who regularly meet monthly but also provide regular support. The staff team also volunteer their time for events, talks and extra activities. We have a core of 6 volunteers who manage the Rufus Woods Project. We often cater for volunteering groups from workplaces, such as teams from North Yorkshire Council, Yorkshire Building Society, Keir, and others. We continue to offer supported volunteering places and student work placements in all areas of Just the job.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Big Green Build

Small grants bids have been successful and we have proceeded past the initial part of the National Lottery bid. Other large applications such as the UK Shared Prosperity Fund are awaiting an answer. Following responses from the National Lottery, the project has recently been re-costed, the costs of fulfilling the build have gone up, however we are hopeful that we will see this project being completed in early 2026. We have the assistance of a designated fundraiser who has been able to help identify and apply for appropriate funding.

Stay Healthy Independent & Connected

Funded via NYC, Cuppa Connect continued into the second year with additional collaboration with local groups to widen the support available.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2024

Achievements and performance *(continued)*

We were pleased to be awarded the Kings Award for Voluntary services, the equivalent to an MBE for the community and voluntary sector. This award demonstrates the quality of the work we do, its value to the local community and the efforts we go to, to provide an outstanding service.

The awards process led to many lovely comments from our supporters:

"Just the Job is an amazing safe, secure environment for my son to attend and learn new work and social skills. It gives him a chance to grow as a person because he is encouraged to work within a team or develop any interests that he is keen to learn. The brilliant staff and volunteers are an excellent team of caring people who each bring their individual knowledge and skills to pass on to my son. As a parent of someone with learning difficulties and health issues, having a place my son can go to socialise, learn and be happy is an absolute godsend, he literally lives to attend Just the Job and it gives him a reason to get up in the morning. We would be lost without them."

IT

We have had a new website created by QLICIT and completed a file migration process to allow us to fully utilise SharePoint. This has enabled a better working system and placed us in a better position for the future. This system has not been fully transitioned and is proving to be a valuable resource for the team.

Thank you

Finally, we give a big thank you to the Work Team Members, volunteers and staff at Just the Job for all their hard work over the year. Without the great group of people we have, Just the Job just wouldn't be the same as it is.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2024

Financial review

This financial year, ended 30 November 2024 saw the charity generate incoming resources of £323,214, of which £40,466 was restricted incoming resources. The year also saw outgoing resources of £362,919 which left the charity with an overall deficit of £39,705 for the year. This was made up of a surplus in unrestricted funds of £12,746 and a deficit of restricted funds of £52,451. A transfer from unrestricted to restricted funds of £57,079 was made to balance the funds.

At the end of this financial year the charity has total funds carried forward of £232,366 which were made up of unrestricted funds of £168,720 and restricted funds of £63,646.

Reserves Policy

Purpose

The Just the Job Board of Directors designated a cash reserve by resolution at its 26th June 2023 Board meeting. The general purpose of the fund is to help to ensure the long-term financial stability of the organisation and position it to respond to varying economic conditions and changes affecting the organisation's financial position and the ability of the organisation to continuously carry out its mission.

Just the Job will maintain a cash reserve to achieve the following objectives:

- 1) To enable the organisation to sustain operations through delays in payments of committed funding and to accept reimbursable contracts and grants without jeopardising ongoing operations;
- 2) To promote public and funder confidence in the long-term survivability of the organisation by preventing chronic cash flow crises that can diminish its reputation and force its leaders to make expensive short-term, crisis-based decisions; and
- 3) To create an internal line of credit to manage cash flow and maintain financial flexibility.

Cash reserve fund balance

Minimum 6 months operating costs - including essential costs - £88,200 (table 1 internal policy document) as of November 2023

£89,969 is currently held in the Nationwide Account as of November 2024

Use of the cash reserve

The Just the Job Chair or Vice Chair and General Manager together may authorise the access up to £10,000 from the cash reserve to maintain cash flow within the general account as long as payments within the next 12 months will cover the amount used. The board of trustees will be informed of this action in a timely manner. Any funds greater than £10,000 will require the approval of the board of trustees and be paid back through a prescribed repayment method/schedule. (Superseded by any plan towards the closure of Just the Job) The repayment schedule will be reviewed at the monthly board meetings.

Management of the cash reserve

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2024

The reserve fund will be held in a separate bank account to be monitored by the Finance Officer and accessible for viewing by the General Manager and Business Administration Manager. Policies and procedures for handling deposits, reconciling statements, safeguarding access, etc. will be the same as established for any of the organisation's other bank accounts. Monthly updates of the fund will be included in the monthly finance report presented at the monthly board meeting. Any interest accumulated will remain with the reserve fund.

For accounting the Operating Reserves are held within the balance of unrestricted funds.

Authorisation of draw-down of the reserve

A draw-down from the fund for established purposes identified in "Use of the cash reserve" above, must be approved by a majority of the Board, either by a majority of the votes of a quorum present at a regular Board meeting, or by a 2/3 majority of the Board if such vote is conducted by other means. A plan for replenishing the funds including key activities and procedures for monitoring the implementation of the plan will be included in the Board approval of the draw-down. A record of any such action will be maintained and be made a part of the Board meeting minutes. Any such action would remove the Board designation of "reserves" from these funds. Cash reserve shortfalls, in the event the reserves are less than the targeted reserve levels two consecutive years, this deficit must be eliminated in a minimum of the following 3 years, with one quarter of the deficit balance being required to be funded in the current operating budget, until the reserve is restored to the target balance.

The trustees' annual report and the strategic report were approved on 2 June 2025 and signed on behalf of the board of trustees by:

Richard Phillips

R Phillips (Chair)
Director

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Just The Job Environmental Enterprise Ltd

Year ended 30 November 2024

I report to the trustees on my examination of the financial statements of Just The Job Environmental Enterprise Ltd ('the charity') for the year ended 30 November 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 the charity's gross income exceeded £250,000 your examiner must be a member 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 member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Just The Job Environmental Enterprise Ltd *(continued)*

Year ended 30 November 2024

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.

Sara-Louise Dickman

Sara-Louise Dickman ACA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2024

		2024		2023
		Unrestricted funds	Restricted funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	3,570	16,000	19,570
Charitable activities	6	248,086	24,466	272,552
Other trading activities	7	29,415	–	29,415
Investment income	8	1,677	–	1,677
Total income		<u>282,748</u>	<u>40,466</u>	<u>323,214</u>
Expenditure				
Expenditure on raising funds:				
Costs of charitable activities		184,843	92,917	277,760
Costs of other trading activities		10,015	–	10,015
Administrative expenses	9	75,144	–	75,144
Total expenditure		<u>270,002</u>	<u>92,917</u>	<u>362,919</u>
Net expenditure		<u>12,746</u>	<u>(52,451)</u>	<u>(39,705)</u>
Transfers between funds		(57,079)	57,079	–
Net movement in funds		<u>(44,333)</u>	<u>4,628</u>	<u>(39,705)</u>
Reconciliation of funds				
Total funds brought forward		213,053	59,018	272,071
Total funds carried forward		<u>168,720</u>	<u>63,646</u>	<u>232,366</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 21 form part of these financial statements.

Just The Job Environmental Enterprise Ltd**Company Limited by Guarantee****Statement of Financial Position****30 November 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	15	50,068	44,195
Current assets			
Stocks	16	1,000	1,000
Debtors	17	14,406	18,181
Cash at bank and in hand		176,688	216,565
		<u>192,094</u>	<u>235,746</u>
Creditors: amounts falling due within one year	18	<u>9,796</u>	<u>7,870</u>
Net current assets		<u>182,298</u>	<u>227,876</u>
Total assets less current liabilities		<u>232,366</u>	<u>272,071</u>
Funds of the charity			
Restricted funds		63,646	59,018
Unrestricted funds		168,720	213,053
Total charity funds	19	<u>232,366</u>	<u>272,071</u>

For the year ending 30 November 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 16 May 2025, and are signed on behalf of the board by:

Richard Phillips

R Phillips (Chair)
Director

The notes on pages 12 to 21 form part of these financial statements.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 November 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 30 Racecourse Road, Gallowfields Trading Estate, Richmond, North Yorkshire, DL10 4TG, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

3. Accounting policies *(continued)*

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Development costs - 25% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 15% reducing balance
Motor vehicles	- 20% reducing balance
Equipment	- 15% reducing balance

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Every member of the Company undertakes to contribute to the assets of the company, in the event of the same being wound up while he is a Member, or within one year after he ceases to be a Member, for the payment of the debts and liabilities of the Company contracted before he ceases to be a Member, and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding £1.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Fundraising and donations	3,570	–	3,570
Grants			
SHIC Income	–	15,000	15,000
General grants	–	–	–
Team Talk - Penny Smith	–	1,000	1,000
	<u>3,570</u>	<u>16,000</u>	<u>19,570</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Fundraising and donations	2,329	–	2,329
Grants			
SHIC Income	–	15,000	15,000
General grants	5,668	–	5,668
Team Talk - Penny Smith	–	–	–
	<u>7,997</u>	<u>15,000</u>	<u>22,997</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Contracted income	248,086	–	248,086
Quarry Road site	–	3,328	3,328
The Big Green Build	–	20,613	20,613
950 Trees Project	–	325	325
Spoon Club income	–	200	200
	<u>248,086</u>	<u>24,466</u>	<u>272,552</u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Contracted income	234,765	–	234,765
Quarry Road site	–	2,572	2,572
The Big Green Build	–	45,051	45,051
950 Trees Project	250	987	1,237
Spoon Club income	–	–	–
	<u>235,015</u>	<u>48,610</u>	<u>283,625</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Activities for generating funds	<u>29,415</u>	<u>29,415</u>	<u>24,993</u>	<u>24,993</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Deposit account interest	<u>1,677</u>	<u>1,677</u>	<u>464</u>	<u>464</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Support costs	<u>75,144</u>	<u>75,144</u>	<u>76,745</u>	<u>76,745</u>

10. Net income/(expenditure)

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

	2024 £	2023 £
Amortisation of intangible assets	–	507
Depreciation of tangible fixed assets	<u>8,183</u>	<u>8,354</u>
	<u>8,183</u>	<u>8,861</u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries and associated costs	184,837	166,255
	<u>184,837</u>	<u>166,255</u>

The average head count of employees during the year was 9 (2023: 8). The average number of employees during the year is analysed as follows, these are a combination of full and part time:

	2024	2023
Number of staff - all	9	8

No employees received employee benefits of more than £60,000 during the year (2023: Nil).

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,500</u>	<u>1,500</u>

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

14. Intangible assets

	Development costs
	£
Cost	
At 1 December 2023 and 30 November 2024	<u>2,025</u>
Amortisation	
At 1 December 2023 and 30 November 2024	<u>2,025</u>
Carrying amount	
At 30 November 2024	<u>—</u>
At 30 November 2023	<u>—</u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

15. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 December 2023	47,361	50,768	27,026	125,155
Additions	660	—	13,396	14,056
At 30 November 2024	48,021	50,768	40,422	139,211
Depreciation				
At 1 December 2023	28,874	36,256	15,830	80,960
Charge for the year	2,798	2,289	3,096	8,183
At 30 November 2024	31,672	38,545	18,926	89,143
Carrying amount				
At 30 November 2024	16,349	12,223	21,496	50,068
At 30 November 2023	18,487	14,512	11,196	44,195

16. Stocks

	2024 £	2023 £
Raw materials and consumables	1,000	1,000

17. Debtors

	2024 £	2023 £
Trade debtors	12,312	16,623
Prepayments and accrued income	2,094	1,558
	14,406	18,181

18. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	4,974	3,186
Social security and other taxes	2,932	2,795
Other creditors	1,890	1,889
	9,796	7,870

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

19. Analysis of charitable funds

Unrestricted funds

	At 1 December 2023 £	Income £	Expenditure £	Transfers £	At 30 November 2024 £
General funds	213,053	282,748	(270,002)	(57,079)	168,720

	At 1 December 2022 £	Income £	Expenditure £	Transfers £	At 30 November 2023 £
General funds	192,694	268,469	(247,769)	(341)	213,053

Restricted funds

	At 1 December 2023 £	Income £	Expenditure £	Transfers £	At 30 November 2024 £
Quarry Road Site	–	3,328	(9,266)	5,938	–
950 Trees	40,386	325	(334)	–	40,377
The Big Green Build	8,022	20,613	(79,776)	51,141	–
Stay, Healthy, Independent, and Connected	10,610	15,000	(3,323)	–	22,287
Spoon club	–	200	(45)	–	155
Team talks	–	1,000	(173)	–	827
	59,018	40,466	(92,917)	57,079	63,646

	At 1 December 2022 £	Income £	Expenditure £	Transfers £	At 30 November 2023 £
Quarry Road Site	4,195	2,572	(7,108)	341	–
950 Trees	40,779	987	(1,380)	–	40,386
The Big Green Build	82,707	45,051	(119,736)	–	8,022
Stay, Healthy, Independent, and Connected	–	15,000	(4,390)	–	10,610
Spoon club	–	–	–	–	–
Team talks	–	–	–	–	–
	127,681	63,610	(132,614)	341	59,018

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

19. Analysis of charitable funds *(continued)*

	At 1 December 2023 £	Income £	Expenditure £	Transfers £	At 30 November 2024 £
Quarry Road Site	–	(3,328)	9,266	(5,938)	–
950 Trees	(40,386)	(325)	334	–	(40,377)
The Big Green Build	(8,022)	(20,613)	79,776	(51,141)	–
Stay, Healthy, Independent, and Connected	(10,610)	(15,000)	3,323	–	(22,287)
Spoon Club	–	(200)	45	–	(155)
Team Talk - Penny Smith	–	(1,000)	173	–	(827)
TOTAL	(59,018)	(40,466)	92,917	(57,079)	(63,646)

Purposes of restricted funds:

950 Trees Project - maintenance and development of community woodland.

The Big Green Build - contributions towards relocating the charity's premises.

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	50,068	–	50,068
Current assets	128,448	63,646	192,094
Creditors less than 1 year	(9,796)	–	(9,796)
Net assets	168,720	63,646	232,366

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Intangible assets	–	–	–
Tangible fixed assets	44,195	–	44,195
Current assets	176,728	59,018	235,746
Creditors less than 1 year	(7,870)	–	(7,870)
Net assets	213,053	59,018	272,071

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Management Information

Year ended 30 November 2024

The following pages do not form part of the financial statements.

Just The Job Environmental Enterprise Ltd**Company Limited by Guarantee****Detailed Statement of Financial Activities****Year ended 30 November 2024**

	2024	2023
	£	£
Income and endowments		
Donations and legacies		
Fundraising and donations	3,570	2,329
SHIC Income	15,000	15,000
General grants	–	5,668
Team Talk - Penny Smith	1,000	–
	<u>19,570</u>	<u>22,997</u>
Charitable activities		
Contracted income	248,086	234,765
Quarry Road site	3,328	2,572
The Big Green Build	20,613	45,051
950 Trees Project	325	1,237
Spoon Club income	200	–
	<u>272,552</u>	<u>283,625</u>
Other trading activities		
Activities for generating funds	<u>29,415</u>	<u>24,993</u>
Investment income		
Deposit account interest	<u>1,677</u>	<u>464</u>
Total income	<u><u>323,214</u></u>	<u><u>332,079</u></u>

Just The Job Environmental Enterprise Ltd**Company Limited by Guarantee****Detailed Statement of Financial Activities** *(continued)***Year ended 30 November 2024**

	2024	2023
	£	£
Expenditure		
Costs of charitable activities		
SHIC Distributions	3,323	4,390
Team Talks	173	–
Quarry Road Site	9,272	7,108
The Big Green Build	79,776	119,736
950 Trees	334	577
Spoon club	45	–
Wages and salaries	184,837	166,255
	<u>277,760</u>	<u>298,066</u>
Costs of other trading activities		
Purchases	10,015	4,484
Repairs and maintenance	–	1,088
	<u>10,015</u>	<u>5,572</u>
Administrative expenses		
Wages and salaries	–	100
Staff welfare	1,879	1,268
Operating leases	–	3,279
Rent	14,789	13,230
Rates and water	694	868
Light and heat	4,354	2,950
Repairs and maintenance	4,040	6,512
Insurance	5,523	5,107
Other establishment	6,551	2,929
Motor vehicle expenses	6,587	8,171
Other motor/travel costs	287	349
Legal and professional fees	8,838	4,035
Telephone	2,168	2,853
Other office costs	10,274	14,718
Amortisation	–	507
Depreciation	8,183	8,354
Advertising	484	993
Bank charges	493	522
	<u>75,144</u>	<u>76,745</u>
Total expenditure	<u>362,919</u>	<u>380,383</u>
Net expenditure	<u>(39,705)</u>	<u>(48,304)</u>

Just The Job Environmental Enterprise Ltd**Company Limited by Guarantee****Notes to the Detailed Statement of Financial Activities****Year ended 30 November 2024**

	2024	2023
	£	£
Costs of charitable activities		
Costs of raising donations and legacies - Grants receivable		
SHIC distribution	3,323	4,390
Team Talk - Penny Smith	173	—
	<u>3,496</u>	<u>4,390</u>
 Quarry road site	 9,272	 7,108
The Big Green Build	79,776	119,736
950 Trees Project	334	577
Spoon Club	45	—
Wages and salaries	184,837	166,255
	<u>274,264</u>	<u>293,676</u>
 Costs of charitable activities	 <u><u>277,760</u></u>	 <u><u>298,066</u></u>
 Costs of other trading activities		
 Purchases	 10,015	 4,484
Loose tools and equipment	—	1,088
	<u>10,015</u>	<u>5,572</u>
 Costs of other trading activities	 <u><u>10,015</u></u>	 <u><u>5,572</u></u>

Just The Job Environmental Enterprise Ltd**Company Limited by Guarantee****Notes to the Detailed Statement of Financial Activities** *(continued)***Year ended 30 November 2024**

	2024	2023
	£	£
Administrative expenses		
Governance costs		
Wages/salaries	–	100
Staff welfare	1,879	1,268
Equipment hire	–	3,279
Rent	14,789	13,230
Rates & water	694	868
Light & heat	4,354	2,950
Repairs & maintenance	4,040	6,512
Insurance	5,523	5,107
Other establishment	6,551	2,929
Motor vehicle expenses	6,587	8,171
Other motor/travel costs	287	349
Accountancy fees	2,361	1,776
Legal and other professional fees	6,477	2,259
Telephone	2,168	2,853
Other office costs	10,274	14,718
Amortisation	–	507
Depreciation	8,183	8,354
Advertising	484	993
Bank charges	493	522
	<u>75,144</u>	<u>76,745</u>
Administrative expenses	<u><u>75,144</u></u>	<u><u>76,745</u></u>

JUST THE JOB ENVIRONMENTAL ENTERPRISES LIMITED

England & Wales - Charity number 1142496

Accounts



ANNUAL REPORT 2023-24



Introduction

The year began with the recruitment of two new staff members, Wendy with a regular 2 days and Gordon for relief. They have settled in and quickly become part of the Just the Job family. Our activities in Units 38 and 40 have been impacted by a much-needed roof replacement but with the work schedule running over and awful weather spoiling the uncovered units our routine was hugely disrupted. Everyone worked hard and managed the situation well to keep gardening services operating and carpentry activities going. The Gardens proved to be a valuable resource at this time. Poor weather conditions continued to impact our outdoor activities.

Work Team Members

The Work Team Members are the heart of Just the Job. We nurture their skills in a welcoming, fun and supportive environment. We take pride in providing a unique service that helps everyone gain confidence, stay motivated and be a part of our community. Team member numbers have remained constant at 28 across the year.

Gardening Services

The gardening service is a popular activity at Just the Job and continues to be popular with residents too. Providing a service for elderly and vulnerable customers has proven to be a sustainable method for us as we quickly reach capacity with customer interaction often being as valued as the work itself. The gardening income for the year end to November 2023 was £14,852. 5.5% of our income (excluding Big Green Build & project work).

Wood Fuel

Producing firewood is still a popular activity with the work teams. From tree to log and delivery to the customer is a satisfying process. Sales inevitably fluctuate in response to the weather so predicting demand is difficult. We have bought timber to process, enabling us to meet demand for the whole season, only just running out of dried wood at the end of the winter. Log sales contributed 2.7% of our income for year end to November 2023.

Gardens & Orchard

With the refurbished polytunnel proving to be a great workspace and reorganised growing beds attracting new team members to spend time at the

gardens, the Gardens & Orchard are a great place to be. The gardens generate a small income over the year. We are now using 'no dig gardening' to help further improve the environmental benefits of our horticulture impact. The biodiversity and natural elements are a valuable element to our work at the site. The delights of the gardens come into their own for our open days and social events. The Open Day saw about 200 people attending and raising nearly £1500.

Spoon Club

The Gardens are also the summer venue for our new Spoon Club. Started in April 2023 with just a couple of people at our monthly meeting it has quickly become a popular event. We now have 20 members with 10 to 12 regularly coming to the meetings. With funding from the Town Council, District Council, Blenkiron Funeral Care and D'oyly Carte Trust we have been able to create a dedicated woodland space and provide quality tools for everyone to learn this lovely craft safely. The wellbeing benefits of communally working together and connecting to the natural environment are not to be underestimated and we already looking to expand our workspace to include other greenwood and heritage craft activities.

Carpentry Project

The carpentry activities continue to be very popular with both the Tuesday and Thursday groups. New skills are being learnt and new products developed. We are regularly getting orders for log stores, planters and have started making owl boxes for Richmond Landscape Trust and Zetland Estates. Their newfound skills have been sought out by our other activities too resulting in some great collaborative projects.

Art & Design

The arts & crafts group has continued to develop and try exciting new ideas. With more of a move towards creative design exploring ideas and innovation they have looked to create imaginative products. Inspiration is found through exploring a wide variety of topics and materials. With an emphasis on design, we are able to capture the work and have items made for sale and with fundraising have invested in a flatbed scanner to capture high quality images. In time there will also be a revenue stream from others outside of Just the Job having quality scans done of their work.

Volunteers

The volunteers at Just the Job provide essential support to the supervisors. They often bring new skills and talents enabling work team members to try different activities for example learning Chinese character writing with Wan. We currently have 13 regular volunteers covering 14 workdays per week at Just the Job. Between them they contributed 89 hours per week, equivalent to 12.5 days per week, 4272 hours per year. In addition, there are 5 trustees who regularly meet monthly but also provide regular support. The staff team also volunteer their time for events, talks and extra activities. We have a core of 6 volunteers who manage the Rufus Woods Project. We often cater for volunteering groups from workplaces, such as teams from North Yorkshire Council, Yorkshire Building Society, Keir, and others. We have volunteers doing their Duke of Edinburgh Awards, youngsters from the Princess Trust and the National Citizens Service. 2023 was a year at the community Gardens with some specific activity such as refurbishing the large polytunnel, developing a new green woodworking venue, and preparing a plant sales area, alongside our regular activities. As such it has enabled us to calculate volunteer time for the year. In total 1,921 volunteer hours were spent at the Community Gardens which equates to 274.5 days (7hr day). In addition to this 22hrs were spent at plant sales in the summer. We continue to offer supported volunteering places and student work placements in all areas of Just the job.

Big Green Build

Small grants have bids have been successful and we have proceeded past the initial part of the National Lottery bid. Other large applications such as the UK Shared Prosperity Fund are awaiting an answer. We have sufficient funds in place to bring the project to the point of having a waterproof construction in place by the end of summer 2024 and are on track to complete the project in November 2025, our 20th anniversary.

Stay Healthy Independent & Connected

Funded via NYC, Cuppa Connect continued into the second year with additional collaboration with local groups to widen the support available.

Kings Award for Volunteer Services

Just the Job were very pleased to be nominated for the Kings Award for Voluntary Services, the equivalent of an MBE for voluntary groups and

charities. We responded to a rigorous questionnaire and welcomed a visit from the Kings representatives. We await the results later in the year.

The awards process led to many lovely comments from our supporters:

“Just the Jobb is an amazing safe, secure environment for my son to attend and learn new work and social skills. It gives him a chance to grow as a person because he is encouraged to work within a team or develop any interests that he is keen to learn. The brilliant staff and volunteers are an excellent team of caring people who each bring their individual knowledge and skills to pass on to my son. As a parent of someone with learning difficulties and health issues, having a place my son can go to, to socialise, learn and be happy is an absolute godsend, he literally lives to attend Just the Job and it gives him a reason to get up in the morning. We would be lost without them.”

IT

We have had a new website created by QLICIT and completed a file migration process to allow us to fully utilise SharePoint. This has enabled a better working system and placed us in a better position for the future.

Thank You

Finally, we give a big thank you to the Work Team Members, volunteers and staff at Just the Job for all their hard work over the year. Without the great group of people we have, Just the Job just wouldn't be the same as it is.

COMPANY REGISTRATION NUMBER: 05542689
CHARITY REGISTRATION NUMBER: 1142496

Just The Job Environmental Enterprise Ltd
Company Limited by Guarantee
Unaudited Financial Statements
30 November 2023

CHIPCHASE MANNERS

Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Financial Statements

Year ended 30 November 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	7
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Notes to the financial statements	12
The following pages do not form part of the financial statements	
Detailed statement of financial activities	23
Notes to the detailed statement of financial activities	26

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 November 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 November 2023.

Reference and administrative details

Registered charity name	Just The Job Environmental Enterprise Ltd
Charity registration number	1142496
Company registration number	05542689
Principal office and registered office	30 Racecourse Road Gallowfields Trading Estate Richmond North Yorkshire DL10 4TG England

The trustees

B W Hunter	
H M Grant	
J Moon	(Appointed 21 September 2023)
L A Arnold	(Resigned 12 July 2023)
R Phillips (Chair)	
J Reid-Young	

Independent examiner	Sara-Louise Dickman ACA 15 Newbiggin Richmond North Yorkshire DL10 4DR
-----------------------------	--

Structure, governance and management

Introduction

The year began with the recruitment of two new staff members, Wendy with a regular 2 days and Gordon for relief. They have settled in and quickly become part of the Just the Job family. Our activities in Units 38 and 40 have been impacted by a much-needed roof replacement but with the work schedule running over and awful weather spoiling the uncovered units our routine was hugely disrupted. Everyone worked hard and managed the situation well to keep gardening services operating and carpentry activities going. The Gardens proved to be a valuable resource at this time. Poor weather conditions continued to impact our outdoor activities.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2023

Structure, governance and management *(continued)*

Work Team Members

The Work Team Members are the heart of Just the Job. We nurture their skills in a welcoming, fun and supportive environment. We take pride in providing a unique service that helps everyone gain confidence, stay motivated and be a part of our community. Team member numbers have remained constant at 28 across the year.

Objectives and activities

Gardening Services

The gardening service is a popular activity at Just the Job and continues to be popular with residents too. Providing a service for elderly and vulnerable customers has proven to be a sustainable method for us as we quickly reach capacity with customer interaction often being as valued as the work itself. The gardening income for the year end to November 2023 was £14,852, which represents 59.5% of our activity income (excluding Big Green Build, project work, and voluntary income).

Wood Fuel

Producing firewood is still a popular activity with the work teams. From tree to log and delivery to the customer is a satisfying process. Sales inevitably fluctuate in response to the weather so predicting demand is difficult. We have bought timber to process, enabling us to meet demand for the whole season, only just running out of dried wood at the end of the winter. Log sales for the year were £7,217 contributing 28.9% of our activity income to November 2023.

Gardens & Orchard

With the refurbished polytunnel proving to be a great workspace and reorganised growing beds attracting new team members to spend time at the gardens, the Gardens & Orchard are a great place to be. The gardens generate a small income over the year. We are now using 'no dig gardening' to help further improve the environmental benefits of our horticulture impact. The biodiversity and natural elements are a valuable element to our work at the site. The delights of the gardens come into their own for our open days and social events. The Open Day saw about 200 people attending and raising nearly £1,500.

Spoon Club

The Gardens are also the summer venue for our new Spoon Club. Started in April 2023 with just a couple of people at our monthly meeting it has quickly become a popular event. We now have 20 members with 10 to 12 regularly coming to the meetings. With funding from the Town Council, District Council, Blenkiron Funeral Care and D'oyly Carte Trust we have been able to create a dedicated woodland space and provide quality tools for everyone to learn this lovely craft safely. The wellbeing benefits of communally working together and connecting to the natural environment are not to be underestimated, and we already looking to expand our workspace to include other greenwood and heritage craft activities.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2023

Objectives and activities *(continued)*

Carpentry Project

The carpentry activities continue to be very popular with both the Tuesday and Thursday groups. New skills are being learnt and new products developed. We are regularly getting orders for log stores, planters and have started making owl boxes for Richmond Landscape Trust and Zetland Estates. Their newfound skills have been sought out by our other activities too resulting in some great collaborative projects.

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Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2023

Achievements and performance

Big Green Build

Small grants bids have been successful and we have proceeded past the initial part of the National Lottery bid. Other large applications such as the UK Shared Prosperity Fund are awaiting an answer. We have sufficient funds in place to bring the project to the point of having a waterproof construction in place by the end of summer 2024 and are on track to complete the project in November 2025, our 20th anniversary.

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Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2023

Financial review

This financial year, ended 30 November 2023 saw the charity generate incoming resources of £332,079, of which £63,610 was restricted incoming resources. The year also saw outgoing resources of £380,383 which did leave the charity with an overall deficit of £48,304 for the year. This was made up of a surplus in unrestricted funds of £20,700 and a deficit of restricted funds of £69,004.

At the end of this financial year the charity has total funds carried forward of £272,071 which were made up of unrestricted funds of £213,053 and restricted funds of £59,018.

Reserves Policy

Purpose

The Just the Job Board of Directors designated a cash reserve by resolution at its 26th June 2023 Board meeting. The general purpose of the fund is to help to ensure the long-term financial stability of the organisation and position it to respond to varying economic conditions and changes affecting the organisation's financial position and the ability of the organisation to continuously carry out its mission.

Just the Job will maintain a cash reserve to achieve the following objectives:

- 1) To enable the organisation to sustain operations through delays in payments of committed funding and to accept reimbursable contracts and grants without jeopardising ongoing operations;
- 2) To promote public and funder confidence in the long-term survivability of the organisation by preventing chronic cash flow crises that can diminish its reputation and force its leaders to make expensive short-term, crisis-based decisions; and
- 3) To create an internal line of credit to manage cash flow and maintain financial flexibility.

Cash reserve fund balance

Minimum 6 months operating costs - including essential costs - £88,200 (table 1 internal policy document) as of November 2023

£88,291 is currently held in the Nationwide Account as of November 2023

Use of the cash reserve

The Just the Job Chair or Vice Chair and General Manager together may authorise the access up to £10,000 from the cash reserve to maintain cash flow within the general account as long as payments within the next 12 months will cover the amount used. The board of trustees will be informed of this action in a timely manner. Any funds greater than £10,000 will require the approval of the board of trustees and be paid back through a prescribed repayment method/schedule. (Superseded by any plan towards the closure of Just the Job) The repayment schedule will be reviewed at the monthly board meetings.

Management of the cash reserve

The reserve fund will be held in a separate bank account to be monitored by the Finance Officer and

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2023

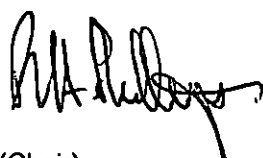
accessible for viewing by the General Manager and Business Administration Manager. Policies and procedures for handling deposits, reconciling statements, safeguarding access, etc. will be the same as established for any of the organisation's other bank accounts. Monthly updates of the fund will be included in the monthly finance report presented at the monthly board meeting. Any interest accumulated will remain with the reserve fund.

For accounting the Operating Reserves are held within the balance of unrestricted funds.

Authorisation of draw-down of the reserve

A draw-down from the fund for established purposes identified in "Use of the cash reserve" above, must be approved by a majority of the Board, either by a majority of the votes of a quorum present at a regular Board meeting, or by a 2/3 majority of the Board if such vote is conducted by other means. A plan for replenishing the funds including key activities and procedures for monitoring the implementation of the plan will be included in the Board approval of the draw-down. A record of any such action will be maintained and be made a part of the Board meeting minutes. Any such action would remove the Board designation of "reserves" from these funds. Cash reserve shortfalls In the event the reserves are less than the targeted reserve levels two consecutive years, this deficit must be eliminated in a minimum of the following 3 years, with one quarter of the deficit balance being required to be funded in the current operating budget, until the reserve is restored to the target balance.

The trustees' annual report and the strategic report were approved on 20 May 2024 and signed on behalf of the board of trustees by:



R Phillips (Chair)
Director

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Just The Job Environmental Enterprise Ltd

Year ended 30 November 2023

I report to the trustees on my examination of the financial statements of Just The Job Environmental Enterprise Ltd ('the charity') for the year ended 30 November 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 the charity's gross income exceeded £250,000 your examiner must be a member 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 member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Just The Job Environmental Enterprise Ltd *(continued)*

Year ended 30 November 2023

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.

Sara-Louise Dickman

Sara-Louise Dickman ACA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2023

		2023	2022		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	7,997	15,000	22,997	809
Charitable activities	6	236,254	48,610	284,864	329,608
Other trading activities	7	23,754	–	23,754	35,831
Investment income	8	464	–	464	41
Total income		<u>268,469</u>	<u>63,610</u>	<u>332,079</u>	<u>366,289</u>
Expenditure					
Expenditure on raising funds:					
Costs of charitable activities		166,832	131,234	300,066	202,099
Costs of other trading activities		4,192	1,380	5,572	8,006
Administrative expenses	9	76,745	–	76,745	63,468
Other expenditure	10	–	–	–	6,787
Total expenditure		<u>247,769</u>	<u>132,614</u>	<u>380,383</u>	<u>280,360</u>
Net (expenditure)/income		<u>20,700</u>	<u>(69,004)</u>	<u>(48,304)</u>	<u>85,929</u>
Transfers between funds		(341)	341	–	–
Net movement in funds		<u>20,359</u>	<u>(68,663)</u>	<u>(48,304)</u>	<u>85,929</u>
Reconciliation of funds					
Total funds brought forward		<u>192,694</u>	<u>127,681</u>	<u>320,375</u>	<u>234,446</u>
Total funds carried forward		<u>213,053</u>	<u>59,018</u>	<u>272,071</u>	<u>320,375</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 21 form part of these financial statements.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Statement of Financial Position

30 November 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	15	—	507
Tangible fixed assets	16	44,195	48,767
		<u>44,195</u>	<u>49,274</u>
Current assets			
Stocks	17	1,000	1,000
Debtors	18	18,181	14,908
Cash at bank and in hand		216,565	267,669
		<u>235,746</u>	<u>283,577</u>
Creditors: amounts falling due within one year	19	7,870	12,476
Net current assets		<u>227,876</u>	<u>271,101</u>
Total assets less current liabilities		<u>272,071</u>	<u>320,375</u>
Funds of the charity			
Restricted funds		59,018	127,681
Unrestricted funds		213,053	192,694
Total charity funds	20	<u>272,071</u>	<u>320,375</u>

For the year ending 30 November 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 12 to 21 form part of these financial statements.

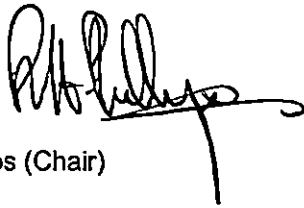
Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

30 November 2023

These financial statements were approved by the board of trustees and authorised for issue on 20 May 2024, and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'R Phillips', with a long horizontal flourish extending to the right.

R Phillips (Chair)
Director

The notes on pages 12 to 21 form part of these financial statements.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 November 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 30 Racecourse Road, Gallowfields Trading Estate, Richmond, North Yorkshire, DL10 4TG, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

3. Accounting policies *(continued)*

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Development costs - 25% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	15% reducing balance
Motor vehicles	-	20% reducing balance
Equipment	-	15% reducing balance

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Every member of the Company undertakes to contribute to the assets of the company, in the event of the same being wound up while he is a Member, or within one year after he ceases to be a Member, for the payment of the debts and liabilities of the Company contracted before he ceases to be a Member, and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding £1.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Fundraising and donations	2,329	—	2,329
Grants			
SHIC Income	—	15,000	15,000
General grants	5,668	—	5,668
	<u>7,997</u>	<u>15,000</u>	<u>22,997</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Fundraising and donations	809	—	809
Grants			
SHIC Income	—	—	—
General grants	—	—	—
	<u>809</u>	<u>—</u>	<u>809</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Contracted income	234,765	—	234,765
Quarry Road site	—	2,572	2,572
The Big Green Build	—	45,051	45,051
950 Trees Project	250	987	1,237
Carpentry income	1,195	—	1,195
	<u>236,254</u>	<u>48,610</u>	<u>284,820</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Contracted income	203,742	—	203,742
Quarry Road site	1,617	7,400	9,017
The Big Green Build	—	103,668	103,668
950 Trees Project	—	13,181	13,181
Carpentry income	—	—	—
	<u>205,359</u>	<u>124,249</u>	<u>329,608</u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

7. Other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Activities for generating funds	<u>23,798</u>	<u>23,798</u>	<u>35,831</u>	<u>35,831</u>

8. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Deposit account interest	<u>464</u>	<u>464</u>	<u>41</u>	<u>41</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Support costs	<u>71,745</u>	<u>71,745</u>	<u>63,468</u>	<u>63,468</u>

10. Other expenditure

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Loss on disposal of tangible fixed assets held for charity's own use	<u>—</u>	<u>—</u>	<u>6,787</u>	<u>6,787</u>

11. Net income/(expenditure)

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

	2023 £	2022 £
Amortisation of intangible assets	507	506
Depreciation of tangible fixed assets	8,354	9,646
Loss on disposal of tangible fixed assets	—	6,787
	<u>8,861</u>	<u>16,939</u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries and associated costs	166,255	155,113
Fundraising and donations	166,255	155,113

The average head count of senior employees during the year was 9 (2021: 8). The average number of full-time employees during the year is analysed as follows:

	2023	2022
Number of staff	9	8

No employees received employee benefits of more than £60,000 during the year (2021: Nil).

13. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	—	990

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

15. Intangible assets

	Development costs £
Cost	
At 1 December 2022 and 30 November 2023	2,025
Amortisation	
At 1 December 2022	1,518
Charge for the year	507
At 30 November 2023	2,025
Carrying amount	
At 30 November 2023	—
At 30 November 2022	507

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

16. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 December 2022	43,579	50,768	27,026	121,373
Additions	3,782	—	—	3,782
At 30 November 2023	47,361	50,768	27,026	125,155
Depreciation				
At 1 December 2022	26,124	32,627	13,855	72,606
Charge for the year	2,750	3,629	1,975	8,354
At 30 November 2023	28,874	36,256	15,830	80,960
Carrying amount				
At 30 November 2023	18,487	14,512	11,196	44,195
At 30 November 2022	17,455	18,141	13,171	48,767

17. Stocks

	2023 £	2022 £
Raw materials and consumables	1,000	1,000

18. Debtors

	2023 £	2022 £
Trade debtors	16,623	13,875
Prepayments and accrued income	1,558	1,033
	18,181	14,908

19. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,186	7,187
Social security and other taxes	2,795	2,792
Other creditors	1,889	2,497
	7,870	12,476

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

20. Analysis of charitable funds

Unrestricted funds

	At 1 December 22	Income	Expenditure	Transfers	At 30 November 23
	£	£	£	£	£
General funds	192,694	268,469	(247,769)	(341)	213,053

	At 1 December 21	Income	Expenditure	Transfers	At 30 November 22
	£	£	£	£	£
General funds	234,446	242,040	(236,964)	(46,828)	192,694

Restricted funds

	At 1 December 22	Income	Expenditure	Transfers	At 30 November 23
	£	£	£	£	£
Quarry Road Site	4,195	2,572	(7,108)	341	—
950 Trees	40,779	987	(1,380)	—	40,386
The Big Green Build	82,707	45,051	(119,736)	—	8,022
Stay, Healthy, Independent, and Connected	—	15,000	(4,390)	—	10,610
	127,681	63,610	(132,614)	341	59,018

	At 1 December 21	Income	Expenditure	Transfers	At 30 November 22
	£	£	£	£	£
Quarry Road Site	—	7,400	(3,205)	—	4,195
950 Trees	—	13,181	(11,402)	39,000	40,779
The Big Green Build	—	103,668	(28,789)	7,828	82,707
Stay, Healthy, Independent, and Connected	—	—	—	—	—
	—	124,249	(43,396)	46,828	127,681

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

20. Analysis of charitable funds *(continued)*

Purposes of restricted funds:

950 Trees Project - maintenance and development of community woodland.

The Big Green Build - contributions towards relocating the charity's premises.

Stay healthy, independent and connected – operate community hubs across Richmond, Catterick and Colburn with various support services to help the community gain access to relevant assistance.

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Intangible assets	–	–	–
Tangible fixed assets	44,195	–	44,195
Current assets	176,728	59,018	235,746
Creditors less than 1 year	(7,870)	–	(7,870)
Net assets	213,053	59,018	272,071

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Intangible assets	507	–	507
Tangible fixed assets	48,767	–	48,767
Current assets	155,896	127,681	283,577
Creditors less than 1 year	(12,476)	–	(12,476)
Net assets	192,694	127,681	320,375

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Management Information

Year ended 30 November 2023

The following pages do not form part of the financial statements.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 30 November 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Fundraising and donations	2,329	809
SHIC Income	15,000	—
General grants	5,668	—
	<u>22,997</u>	<u>809</u>
 Charitable activities		
Contracted income	234,765	203,742
Quarry Road site	2,572	9,017
The Big Green Build	45,051	103,668
950 Trees Project	1,237	13,181
Carpentry income	1,195	—
	<u>284,820</u>	<u>329,608</u>
 Other trading activities		
Activities for generating funds	<u>23,798</u>	<u>35,831</u>
 Investment income		
Deposit account interest	<u>464</u>	<u>41</u>
 Total income	<u><u>332,079</u></u>	<u><u>366,289</u></u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 30 November 2023

	2023 £	2022 £
Expenditure		
Costs of charitable activities		
Stay healthy, connected and independent	4,390	—
Quarry Road	7,108	6,795
The Big Green Build	119,736	28,789
950 Trees	577	11,402
Wages	166,255	155,113
	<u>300,066</u>	<u>202,099</u>
Costs of other trading activities		
Purchases	4,484	6,797
Repairs and maintenance	1,088	1,209
	<u>5,572</u>	<u>8,006</u>
Administrative expenses		
Wages and salaries (Casual)	100	—
Staff welfare	1,268	3,196
Equipment hire	3,279	3,041
Rent and service charges	13,230	10,860
Rates and water	868	663
Light and heat	2,950	3,588
Repairs and maintenance	6,512	7,210
Insurance	5,107	3,630
Other establishment	2,929	1,526
Motor vehicle expenses	8,171	6,899
Other motor/travel costs	349	306
Legal and professional fees	4,035	2,293
Telephone	2,853	2,554
Other office costs	14,718	7,591
Amortisation	507	506
Depreciation	8,354	9,646
Staff training	—	(1,035)
Advertising	993	508
Bank charges	522	486
	<u>76,745</u>	<u>63,468</u>
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	—	6,787

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 30 November 2023

	2023	2022
	£	£
Total expenditure	<u>380,383</u>	<u>280,360</u>
Net (expenditure)/income	<u>(48,304)</u>	<u>85,929</u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 30 November 2023

	2023 £	2022 £
Costs of charitable activities		
Costs of raising donations and legacies - Grants receivable		
Stay healthy, connected and independent	4,390	—
Quarry road site	7,108	6,795
The Big Green Build	119,736	28,789
950 Trees Project	577	11,402
Wages and salaries	166,255	155,113
	<u>293,676</u>	<u>202,099</u>
Costs of charitable activities	<u>300,066</u>	<u>202,099</u>
Costs of other trading activities		
Purchases	4,484	6,797
Loose tools and equipment	1,088	1,209
	<u>5,572</u>	<u>8,006</u>
Costs of other trading activities	<u>5,572</u>	<u>8,006</u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 30 November 2023

	2023 £	2022 £
Administrative expenses		
Governance costs		
Wages/salaries	100	—
Staff welfare	1,268	3,196
Equipment hire	3,279	3,041
Rent	13,230	10,860
Rates & water	868	663
Light & heat	2,950	3,588
Repairs & maintenance	6,512	7,210
Insurance	5,107	3,630
Other establishment	2,929	1,526
Motor vehicle expenses	8,171	6,899
Other motor/travel costs	349	306
Accountancy fees	1,776	990
Legal and other professional fees	2,259	1,303
Telephone	2,853	2,554
Other office costs	14,718	7,591
Amortisation	507	506
Depreciation	8,354	9,646
Staff training	—	(1,035)
Advertising	993	508
Bank charges	522	486
	<u>76,745</u>	<u>63,468</u>
Administrative expenses	<u>76,745</u>	<u>63,468</u>

COMPANY REGISTRATION NUMBER: 05542689
CHARITY REGISTRATION NUMBER: 1142496

Just The Job Environmental Enterprise Ltd
Company Limited by Guarantee
Unaudited Financial Statements
30 November 2023

CHIPCHASE MANNERS

Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Financial Statements

Year ended 30 November 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	7
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Notes to the financial statements	12
The following pages do not form part of the financial statements	
Detailed statement of financial activities	23
Notes to the detailed statement of financial activities	26

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 November 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 November 2023.

Reference and administrative details

Registered charity name	Just The Job Environmental Enterprise Ltd
Charity registration number	1142496
Company registration number	05542689
Principal office and registered office	30 Racecourse Road Gallowfields Trading Estate Richmond North Yorkshire DL10 4TG England

The trustees

B W Hunter	
H M Grant	
J Moon	(Appointed 21 September 2023)
L A Arnold	(Resigned 12 July 2023)
R Phillips (Chair)	
J Reid-Young	

Independent examiner	Sara-Louise Dickman ACA 15 Newbiggin Richmond North Yorkshire DL10 4DR
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Structure, governance and management

Introduction

The year began with the recruitment of two new staff members, Wendy with a regular 2 days and Gordon for relief. They have settled in and quickly become part of the Just the Job family. Our activities in Units 38 and 40 have been impacted by a much-needed roof replacement but with the work schedule running over and awful weather spoiling the uncovered units our routine was hugely disrupted. Everyone worked hard and managed the situation well to keep gardening services operating and carpentry activities going. The Gardens proved to be a valuable resource at this time. Poor weather conditions continued to impact our outdoor activities.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2023

Structure, governance and management *(continued)*

Work Team Members

The Work Team Members are the heart of Just the Job. We nurture their skills in a welcoming, fun and supportive environment. We take pride in providing a unique service that helps everyone gain confidence, stay motivated and be a part of our community. Team member numbers have remained constant at 28 across the year.

Objectives and activities

Gardening Services

The gardening service is a popular activity at Just the Job and continues to be popular with residents too. Providing a service for elderly and vulnerable customers has proven to be a sustainable method for us as we quickly reach capacity with customer interaction often being as valued as the work itself. The gardening income for the year end to November 2023 was £14,852, which represents 59.5% of our activity income (excluding Big Green Build, project work, and voluntary income).

Wood Fuel

Producing firewood is still a popular activity with the work teams. From tree to log and delivery to the customer is a satisfying process. Sales inevitably fluctuate in response to the weather so predicting demand is difficult. We have bought timber to process, enabling us to meet demand for the whole season, only just running out of dried wood at the end of the winter. Log sales for the year were £7,217 contributing 28.9% of our activity income to November 2023.

Gardens & Orchard

With the refurbished polytunnel proving to be a great workspace and reorganised growing beds attracting new team members to spend time at the gardens, the Gardens & Orchard are a great place to be. The gardens generate a small income over the year. We are now using 'no dig gardening' to help further improve the environmental benefits of our horticulture impact. The biodiversity and natural elements are a valuable element to our work at the site. The delights of the gardens come into their own for our open days and social events. The Open Day saw about 200 people attending and raising nearly £1,500.

Spoon Club

The Gardens are also the summer venue for our new Spoon Club. Started in April 2023 with just a couple of people at our monthly meeting it has quickly become a popular event. We now have 20 members with 10 to 12 regularly coming to the meetings. With funding from the Town Council, District Council, Blenkiron Funeral Care and D'oyly Carte Trust we have been able to create a dedicated woodland space and provide quality tools for everyone to learn this lovely craft safely. The wellbeing benefits of communally working together and connecting to the natural environment are not to be underestimated, and we already looking to expand our workspace to include other greenwood and heritage craft activities.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2023

Objectives and activities *(continued)*

Carpentry Project

The carpentry activities continue to be very popular with both the Tuesday and Thursday groups. New skills are being learnt and new products developed. We are regularly getting orders for log stores, planters and have started making owl boxes for Richmond Landscape Trust and Zetland Estates. Their newfound skills have been sought out by our other activities too resulting in some great collaborative projects.

Arts & Crafts

The arts & crafts group has continued to develop and try exciting new ideas. With more of a move towards creative design exploring ideas and innovation they have looked to create imaginative products. Inspiration is found through exploring a wide variety of topics and materials. With an emphasis on design, we are able to capture the work and have items made for sale and with fundraising have invested in a flatbed scanner to capture high quality images. In time there will also be a revenue stream from others outside of Just the Job having quality scans done of their work.

Volunteers

The volunteers at Just the Job provide essential support to the supervisors. They often bring new skills and talents enabling work team members to try different activities for example learning Chinese character writing with Wan. We currently have 13 regular volunteers covering 14 workdays per week at Just the Job. Between them they contributed 89 hours per week, equivalent to 12.5 days per week, 4,272 hours per year.

In addition, there are 5 trustees who regularly meet monthly but also provide regular support. The staff team also volunteer their time for events, talks and extra activities. We have a core of 6 volunteers who manage the Rufus Woods Project. We often cater for volunteering groups from workplaces, such as teams from North Yorkshire Council, Yorkshire Building Society, Keir, and others. We have volunteers doing their Duke of Edinburgh Awards, youngsters from the Princess Trust and the National Citizens Service. 2023 was a year at the community Gardens with some specific activity such as refurbishing the large polytunnel, developing a new green woodworking venue, and preparing a plant sales area, alongside our regular activities. As such it has enabled us to calculate volunteer time for the year. In total 1,921 volunteer hours were spent at the Community Gardens which equates to 274.5 days (7hr day). In addition to this 22hrs were spent at plant sales in the summer. We continue to offer supported volunteering places and student work placements in all areas of Just the job.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2023

Achievements and performance

Big Green Build

Small grants bids have been successful and we have proceeded past the initial part of the National Lottery bid. Other large applications such as the UK Shared Prosperity Fund are awaiting an answer. We have sufficient funds in place to bring the project to the point of having a waterproof construction in place by the end of summer 2024 and are on track to complete the project in November 2025, our 20th anniversary.

Stay Healthy Independent & Connected

Funded via NYC, Cuppa Connect continued into the second year with additional collaboration with local groups to widen the support available.

Kings Award for Volunteer Services

Just the Job were very pleased to be nominated for the Kings Award for Voluntary Services, the equivalent of an MBE for voluntary groups and charities. We responded to a rigorous questionnaire and welcomed a visit from the Kings representatives. We await the results later in the year.

The awards process led to many lovely comments from our supporters:

"Just the Jobb is an amazing safe, secure environment for my son to attend and learn new work and social skills. It gives him a chance to grow as a person because he is encouraged to work within a team or develop any interests that he is keen to learn. The brilliant staff and volunteers are an excellent team of caring people who each bring their individual knowledge and skills to pass on to my son. As a parent of someone with learning difficulties and health issues, having a place my son can go to, to socialise, learn and be happy is an absolute godsend, he literally lives to attend Just the Job and it gives him a reason to get up in the morning. We would be lost without them."

IT

We have had a new website created by QLICIT and completed a file migration process to allow us to fully utilise SharePoint. This has enabled a better working system and placed us in a better position for the future.

Thank you

Finally, we give a big thank you to the Work Team Members, volunteers and staff at Just the Job for all their hard work over the year. Without the great group of people we have, Just the Job just wouldn't be the same as it is.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2023

Financial review

This financial year, ended 30 November 2023 saw the charity generate incoming resources of £332,079, of which £63,610 was restricted incoming resources. The year also saw outgoing resources of £380,383 which did leave the charity with an overall deficit of £48,304 for the year. This was made up of a surplus in unrestricted funds of £20,700 and a deficit of restricted funds of £69,004.

At the end of this financial year the charity has total funds carried forward of £272,071 which were made up of unrestricted funds of £213,053 and restricted funds of £59,018.

Reserves Policy

Purpose

The Just the Job Board of Directors designated a cash reserve by resolution at its 26th June 2023 Board meeting. The general purpose of the fund is to help to ensure the long-term financial stability of the organisation and position it to respond to varying economic conditions and changes affecting the organisation's financial position and the ability of the organisation to continuously carry out its mission.

Just the Job will maintain a cash reserve to achieve the following objectives:

- 1) To enable the organisation to sustain operations through delays in payments of committed funding and to accept reimbursable contracts and grants without jeopardising ongoing operations;
- 2) To promote public and funder confidence in the long-term survivability of the organisation by preventing chronic cash flow crises that can diminish its reputation and force its leaders to make expensive short-term, crisis-based decisions; and
- 3) To create an internal line of credit to manage cash flow and maintain financial flexibility.

Cash reserve fund balance

Minimum 6 months operating costs - including essential costs - £88,200 (table 1 internal policy document) as of November 2023

£88,291 is currently held in the Nationwide Account as of November 2023

Use of the cash reserve

The Just the Job Chair or Vice Chair and General Manager together may authorise the access up to £10,000 from the cash reserve to maintain cash flow within the general account as long as payments within the next 12 months will cover the amount used. The board of trustees will be informed of this action in a timely manner. Any funds greater than £10,000 will require the approval of the board of trustees and be paid back through a prescribed repayment method/schedule. (Superseded by any plan towards the closure of Just the Job) The repayment schedule will be reviewed at the monthly board meetings.

Management of the cash reserve

The reserve fund will be held in a separate bank account to be monitored by the Finance Officer and

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2023

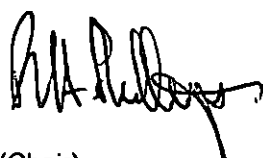
accessible for viewing by the General Manager and Business Administration Manager. Policies and procedures for handling deposits, reconciling statements, safeguarding access, etc. will be the same as established for any of the organisation's other bank accounts. Monthly updates of the fund will be included in the monthly finance report presented at the monthly board meeting. Any interest accumulated will remain with the reserve fund.

For accounting the Operating Reserves are held within the balance of unrestricted funds.

Authorisation of draw-down of the reserve

A draw-down from the fund for established purposes identified in "Use of the cash reserve" above, must be approved by a majority of the Board, either by a majority of the votes of a quorum present at a regular Board meeting, or by a 2/3 majority of the Board if such vote is conducted by other means. A plan for replenishing the funds including key activities and procedures for monitoring the implementation of the plan will be included in the Board approval of the draw-down. A record of any such action will be maintained and be made a part of the Board meeting minutes. Any such action would remove the Board designation of "reserves" from these funds. Cash reserve shortfalls In the event the reserves are less than the targeted reserve levels two consecutive years, this deficit must be eliminated in a minimum of the following 3 years, with one quarter of the deficit balance being required to be funded in the current operating budget, until the reserve is restored to the target balance.

The trustees' annual report and the strategic report were approved on 20 May 2024 and signed on behalf of the board of trustees by:



R Phillips (Chair)
Director

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Just The Job Environmental Enterprise Ltd

Year ended 30 November 2023

I report to the trustees on my examination of the financial statements of Just The Job Environmental Enterprise Ltd ('the charity') for the year ended 30 November 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 the charity's gross income exceeded £250,000 your examiner must be a member 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 member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Just The Job Environmental Enterprise Ltd *(continued)*

Year ended 30 November 2023

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.

Sara-Louise Dickman

Sara-Louise Dickman ACA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	7,997	15,000	22,997	809
Charitable activities	6	236,254	48,610	284,864	329,608
Other trading activities	7	23,754	—	23,754	35,831
Investment income	8	464	—	464	41
Total income		<u>268,469</u>	<u>63,610</u>	<u>332,079</u>	<u>366,289</u>
Expenditure					
Expenditure on raising funds:					
Costs of charitable activities		166,832	131,234	300,066	202,099
Costs of other trading activities		4,192	1,380	5,572	8,006
Administrative expenses	9	76,745	—	76,745	63,468
Other expenditure	10	—	—	—	6,787
Total expenditure		<u>247,769</u>	<u>132,614</u>	<u>380,383</u>	<u>280,360</u>
Net (expenditure)/income		<u>20,700</u>	<u>(69,004)</u>	<u>(48,304)</u>	<u>85,929</u>
Transfers between funds		(341)	341	—	—
Net movement in funds		<u>20,359</u>	<u>(68,663)</u>	<u>(48,304)</u>	<u>85,929</u>
Reconciliation of funds					
Total funds brought forward		192,694	127,681	320,375	234,446
Total funds carried forward		<u>213,053</u>	<u>59,018</u>	<u>272,071</u>	<u>320,375</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 21 form part of these financial statements.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Statement of Financial Position

30 November 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	15	—	507
Tangible fixed assets	16	44,195	48,767
		<u>44,195</u>	<u>49,274</u>
Current assets			
Stocks	17	1,000	1,000
Debtors	18	18,181	14,908
Cash at bank and in hand		216,565	267,669
		<u>235,746</u>	<u>283,577</u>
Creditors: amounts falling due within one year	19	7,870	12,476
Net current assets		<u>227,876</u>	<u>271,101</u>
Total assets less current liabilities		<u>272,071</u>	<u>320,375</u>
Funds of the charity			
Restricted funds		59,018	127,681
Unrestricted funds		213,053	192,694
Total charity funds	20	<u>272,071</u>	<u>320,375</u>

For the year ending 30 November 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 12 to 21 form part of these financial statements.

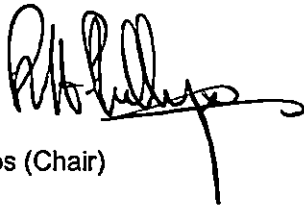
Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

30 November 2023

These financial statements were approved by the board of trustees and authorised for issue on 20 May 2024, and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'R Phillips', with a long horizontal flourish extending to the right.

R Phillips (Chair)
Director

The notes on pages 12 to 21 form part of these financial statements.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 November 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 30 Racecourse Road, Gallowfields Trading Estate, Richmond, North Yorkshire, DL10 4TG, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

3. Accounting policies *(continued)*

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Development costs - 25% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 15% reducing balance
Motor vehicles - 20% reducing balance
Equipment - 15% reducing balance

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Every member of the Company undertakes to contribute to the assets of the company, in the event of the same being wound up while he is a Member, or within one year after he ceases to be a Member, for the payment of the debts and liabilities of the Company contracted before he ceases to be a Member, and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding £1.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Fundraising and donations	2,329	—	2,329
Grants			
SHIC Income	—	15,000	15,000
General grants	5,668	—	5,668
	<u>7,997</u>	<u>15,000</u>	<u>22,997</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Fundraising and donations	809	—	809
Grants			
SHIC Income	—	—	—
General grants	—	—	—
	<u>809</u>	<u>—</u>	<u>809</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Contracted income	234,765	—	234,765
Quarry Road site	—	2,572	2,572
The Big Green Build	—	45,051	45,051
950 Trees Project	250	987	1,237
Carpentry income	1,195	—	1,195
	<u>236,254</u>	<u>48,610</u>	<u>284,820</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Contracted income	203,742	—	203,742
Quarry Road site	1,617	7,400	9,017
The Big Green Build	—	103,668	103,668
950 Trees Project	—	13,181	13,181
Carpentry income	—	—	—
	<u>205,359</u>	<u>124,249</u>	<u>329,608</u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

7. Other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Activities for generating funds	<u>23,798</u>	<u>23,798</u>	<u>35,831</u>	<u>35,831</u>

8. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Deposit account interest	<u>464</u>	<u>464</u>	<u>41</u>	<u>41</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Support costs	<u>71,745</u>	<u>71,745</u>	<u>63,468</u>	<u>63,468</u>

10. Other expenditure

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Loss on disposal of tangible fixed assets held for charity's own use	<u>—</u>	<u>—</u>	<u>6,787</u>	<u>6,787</u>

11. Net income/(expenditure)

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

	2023 £	2022 £
Amortisation of intangible assets	507	506
Depreciation of tangible fixed assets	8,354	9,646
Loss on disposal of tangible fixed assets	—	6,787
	<u>8,861</u>	<u>16,939</u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries and associated costs	166,255	155,113
Fundraising and donations	166,255	155,113

The average head count of senior employees during the year was 9 (2021: 8). The average number of full-time employees during the year is analysed as follows:

	2023	2022
Number of staff	9	8

No employees received employee benefits of more than £60,000 during the year (2021: Nil).

13. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	—	990

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

15. Intangible assets

	Development costs £
Cost	
At 1 December 2022 and 30 November 2023	2,025
Amortisation	
At 1 December 2022	1,518
Charge for the year	507
At 30 November 2023	2,025
Carrying amount	
At 30 November 2023	—
At 30 November 2022	507

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

16. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 December 2022	43,579	50,768	27,026	121,373
Additions	3,782	—	—	3,782
At 30 November 2023	47,361	50,768	27,026	125,155
Depreciation				
At 1 December 2022	26,124	32,627	13,855	72,606
Charge for the year	2,750	3,629	1,975	8,354
At 30 November 2023	28,874	36,256	15,830	80,960
Carrying amount				
At 30 November 2023	18,487	14,512	11,196	44,195
At 30 November 2022	17,455	18,141	13,171	48,767

17. Stocks

	2023 £	2022 £
Raw materials and consumables	1,000	1,000

18. Debtors

	2023 £	2022 £
Trade debtors	16,623	13,875
Prepayments and accrued income	1,558	1,033
	18,181	14,908

19. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,186	7,187
Social security and other taxes	2,795	2,792
Other creditors	1,889	2,497
	7,870	12,476

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

20. Analysis of charitable funds

Unrestricted funds

	At 1 December 22	Income £	Expenditure £	Transfers £	At 30 November 23 £
General funds	192,694	268,469	(247,769)	(341)	213,053

	At 1 December 21	Income £	Expenditure £	Transfers £	At 30 November 22 £
General funds	234,446	242,040	(236,964)	(46,828)	192,694

Restricted funds

	At 1 December 22	Income £	Expenditure £	Transfers £	At 30 November 23 £
Quarry Road Site	4,195	2,572	(7,108)	341	—
950 Trees	40,779	987	(1,380)	—	40,386
The Big Green Build	82,707	45,051	(119,736)	—	8,022
Stay, Healthy, Independent, and Connected	—	15,000	(4,390)	—	10,610
	127,681	63,610	(132,614)	341	59,018

	At 1 December 21	Income £	Expenditure £	Transfers £	At 30 November 22 £
Quarry Road Site	—	7,400	(3,205)	—	4,195
950 Trees	—	13,181	(11,402)	39,000	40,779
The Big Green Build	—	103,668	(28,789)	7,828	82,707
Stay, Healthy, Independent, and Connected	—	—	—	—	—
	—	124,249	(43,396)	46,828	127,681

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

20. Analysis of charitable funds *(continued)*

Purposes of restricted funds:

950 Trees Project - maintenance and development of community woodland.

The Big Green Build - contributions towards relocating the charity's premises.

Stay healthy, independent and connected – operate community hubs across Richmond, Catterick and Colburn with various support services to help the community gain access to relevant assistance.

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Intangible assets	–	–	–
Tangible fixed assets	44,195	–	44,195
Current assets	176,728	59,018	235,746
Creditors less than 1 year	(7,870)	–	(7,870)
Net assets	213,053	59,018	272,071

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Intangible assets	507	–	507
Tangible fixed assets	48,767	–	48,767
Current assets	155,896	127,681	283,577
Creditors less than 1 year	(12,476)	–	(12,476)
Net assets	192,694	127,681	320,375

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Management Information

Year ended 30 November 2023

The following pages do not form part of the financial statements.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 30 November 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Fundraising and donations	2,329	809
SHIC Income	15,000	—
General grants	5,668	—
	<u>22,997</u>	<u>809</u>
Charitable activities		
Contracted income	234,765	203,742
Quarry Road site	2,572	9,017
The Big Green Build	45,051	103,668
950 Trees Project	1,237	13,181
Carpentry income	1,195	—
	<u>284,820</u>	<u>329,608</u>
Other trading activities		
Activities for generating funds	<u>23,798</u>	<u>35,831</u>
Investment income		
Deposit account interest	<u>464</u>	<u>41</u>
Total income	<u>332,079</u>	<u>366,289</u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 30 November 2023

	2023 £	2022 £
Expenditure		
Costs of charitable activities		
Stay healthy, connected and independent	4,390	—
Quarry Road	7,108	6,795
The Big Green Build	119,736	28,789
950 Trees	577	11,402
Wages	166,255	155,113
	<u>300,066</u>	<u>202,099</u>
Costs of other trading activities		
Purchases	4,484	6,797
Repairs and maintenance	1,088	1,209
	<u>5,572</u>	<u>8,006</u>
Administrative expenses		
Wages and salaries (Casual)	100	—
Staff welfare	1,268	3,196
Equipment hire	3,279	3,041
Rent and service charges	13,230	10,860
Rates and water	868	663
Light and heat	2,950	3,588
Repairs and maintenance	6,512	7,210
Insurance	5,107	3,630
Other establishment	2,929	1,526
Motor vehicle expenses	8,171	6,899
Other motor/travel costs	349	306
Legal and professional fees	4,035	2,293
Telephone	2,853	2,554
Other office costs	14,718	7,591
Amortisation	507	506
Depreciation	8,354	9,646
Staff training	—	(1,035)
Advertising	993	508
Bank charges	522	486
	<u>76,745</u>	<u>63,468</u>
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	—	6,787

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 30 November 2023

	2023	2022
	£	£
Total expenditure	<u>380,383</u>	<u>280,360</u>
Net (expenditure)/income	<u>(48,304)</u>	<u>85,929</u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 30 November 2023

	2023 £	2022 £
Costs of charitable activities		
Costs of raising donations and legacies - Grants receivable		
Stay healthy, connected and independent	4,390	—
Quarry road site	7,108	6,795
The Big Green Build	119,736	28,789
950 Trees Project	577	11,402
Wages and salaries	166,255	155,113
	<u>293,676</u>	<u>202,099</u>
Costs of charitable activities	<u>300,066</u>	<u>202,099</u>
Costs of other trading activities		
Purchases	4,484	6,797
Loose tools and equipment	1,088	1,209
	<u>5,572</u>	<u>8,006</u>
Costs of other trading activities	<u>5,572</u>	<u>8,006</u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 30 November 2023

	2023 £	2022 £
Administrative expenses		
Governance costs		
Wages/salaries	100	—
Staff welfare	1,268	3,196
Equipment hire	3,279	3,041
Rent	13,230	10,860
Rates & water	868	663
Light & heat	2,950	3,588
Repairs & maintenance	6,512	7,210
Insurance	5,107	3,630
Other establishment	2,929	1,526
Motor vehicle expenses	8,171	6,899
Other motor/travel costs	349	306
Accountancy fees	1,776	990
Legal and other professional fees	2,259	1,303
Telephone	2,853	2,554
Other office costs	14,718	7,591
Amortisation	507	506
Depreciation	8,354	9,646
Staff training	—	(1,035)
Advertising	993	508
Bank charges	522	486
	<u>76,745</u>	<u>63,468</u>
Administrative expenses	<u>76,745</u>	<u>63,468</u>

JUST THE JOB ENVIRONMENTAL ENTERPRISES LIMITED

England & Wales - Charity number 1142496

Accounts

just the job



ANNUAL REPORT 2022-23



Introduction

Last year started with the impact of Covid-19 continuing with illness affecting everyone involved with Just the Job but gradually it flourished into a positive fulfilling year with work beginning on the Big Green Build site, refurbishment at The Community Gardens and a new unit to accommodate the carpentry team. We have launched a new website and completed the latest Business Plan to take us to the end of 2028.

We said goodbye to Iris and Emma and thank them for all their hard work and wish them luck for the future.

Work Team Members

The Work Teams have got back into their work patterns over the year and have coped remarkably well with the changes and uncertainty caused by illness. We have been joined by another 2 members bringing our total up to 28 who attend our services for 75 days per week. This is an increase of 19 days, 34% over the year. They continue to learn new skills and grow in confidence and it is particularly rewarding when someone tries a new activity and succeeds when they thought they couldn't or a new Member shows us a hidden talent. The income from Work Team Member attendance was 49.5% of the total income for the budget year ending November 2022 and 88% of our earned income.

Gardening Services

The gardening service was as busy as ever with the focus on elderly and vulnerable customers working well. Our safe and reliable service for those who need time and patience while supporting them with their garden continues to be popular and is well regarded by other professionals and support services. The gardening is still an important part of our income earning activities contributing 5.8% of the income earning total.

Wood Fuel

We have become registered for the Ready to Burn scheme allowing us to sell bags of logs and kindling. The cost was supported by a donation from Cllr Stuart Parsons. However, such was the demand for firewood we soon sold out before being able to supply any bags to retailers as was the original intention. The demand for logs and a reduced supply from Catterick Garrison meant we

had to increase our purchase of unprocessed timber, but we continue to make a profit from log sales. 3.75% of our total earned income came from log sales between December 2021 and the end of November 2022.

Gardens & Orchard

The gardens and orchard have proved to be a valuable resource being a safe open environment for our teams. They have worked really hard to create a welcoming and productive site and a great benefit to wildlife at the same time. This winter has seen the refurbishment of our polytunnel with a new frame, cover and extensive groundwork to provide a drier, cleaner environment for growing and working in. The work has been partly funded by a grant from the Two Ridings Community Foundation Dragons Den Award. The majority of this award being spent on our latest rented unit. Along with a new greenwood work shelter the building work has offered a great learning opportunity for Team Members, volunteers and staff. The Community Orchard & Gardens entered Yorkshire in Bloom and came away with a much-deserved Silver Gilt Award. We look forward to getting stuck in with the revived polytunnel and growing spaces in the summer ahead.

Carpentry Project

With the growing skills of the carpenters, we have rented an additional unit to house their tools and equipment. The Two Ridings Award helped fund the building of a break room and the work benches ably carried out by the supervisor and his team. A great team effort using skills they have learnt in the previous year and new ones added to their repertoire.

Arts & Crafts

Having a new supervisor in our craft workshop has brought a new direction to our Arts & Craft activities. The Team have been producing brilliant work exploring their artistic and design talents. We hope to be able to digitally capture this work and develop new products from the art and crafts they create.

Volunteers

Volunteers continue to play an important part at Just the Job. There are currently 8 regular volunteers, 3 supported volunteers, 2 individuals on work placements and 5 trustees. They work in all areas of the service bringing their

own skills and enthusiasm to the teams. We have been joined by a new trustee with knowledge and skills from the corporate world to bolster the board.

Big Green Build

The £50,000 donation was increased to £120,000 with the addition of Gift Aid. We eventually made a start on the groundworks with much cheer.

We continue to apply for grants and further donations but the grant funding landscape for capital projects continues to be difficult. We appointed a new fundraiser to push forward with the grant bids and develop a more holistic approach to our fundraising.

Stay Healthy Independent & Connected

Just the Job are partaking in a new collaborative 3 year project across Hambleton & Richmondshire known as Cuppa Connect. The aim is for a variety of providers to offer support and advice in an informal way at various venues across the region. Just the Job are working closely with others to host the gatherings in Richmond, Colburn and Catterick Garrison.

Finance

A reserves policy has been established clarifying the reserves amount based on 6 months operation costs. This policy is to be reviewed annually. Chipchase Manners have been appointed the accountants for this year.

Developments

We look forward to further work on the Big Green Build and bringing this exciting development closer to fulfilment. With the addition of a new part time and relief staff member we will be able to keep offering our service to new Work Team Members. A new greenwood craft shelter at the Community Gardens will be put to good use with a new Spoon Club and variety of bushcraft activities through the summer.

Thank you

Finally, we give a big thank you to the Work Team Members, volunteers and staff at Just the Job for all their hard work over the year. Without the great group of people we have, Just the Job just wouldn't be the same as it is.

COMPANY REGISTRATION NUMBER: 05542689
CHARITY REGISTRATION NUMBER: 1142496

Just The Job Environmental Enterprise Ltd
Company Limited by Guarantee
Unaudited Financial Statements
30 November 2022

CHIPCHASE MANNERS

Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Just The Job Environmental Enterprise Ltd
Company Limited by Guarantee
Financial Statements
Year ended 30 November 2022

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	6
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	11
The following pages do not form part of the financial statements	
Detailed statement of financial activities	22
Notes to the detailed statement of financial activities	25

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 November 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 November 2022.

Reference and administrative details

Registered charity name	Just The Job Environmental Enterprise Ltd
Charity registration number	1142496
Company registration number	05542689
Principal office and registered office	11 Finkle Street Richmond North Yorkshire DL10 4QA England

The trustees

B W Hunter (Chair)	
H M Grant	
L A Arnold	
R Phillips	
J Reid-Young	(Appointed 28 November 2022)
S C Ganderton-Jackson	(Resigned 27 June 2022)

Independent examiner	Sara-Louise Dickman ACA 15 Newbiggin Richmond North Yorkshire DL10 4DR
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Structure, governance and management

Introduction

Last year started with the impact of Covid-19 continuing with illness affecting everyone involved with Just the Job but gradually it flourished into a positive fulfilling year with work beginning on the Big Green Build site, refurbishment at The Community Gardens and a new unit to accommodate the carpentry team. We have launched a new website and completed the latest Business Plan to take us to the end of 2028. We said goodbye to Iris and Emma and thank them for all their hard work and wish them luck for the future.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2022

Structure, governance and management *(continued)*

Work Team Members

The Work Teams have got back into their work patterns over the year and have coped remarkably well with the changes and uncertainty caused by illness. We have been joined by another 2 members bringing our total up to 28 who attend our services for 75 days per week. This is an increase of 19 days, 34% over the year. They continue to learn new skills and grow in confidence and it is particularly rewarding when someone tries a new activity and succeeds when they thought they couldn't or a new Member shows us a hidden talent. The income from Work Team Member attendance was 49.5% of the total income for the budget year ending November 2022 and 88% of our earned income.

Objectives and activities

Gardening Services

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Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2022

Objectives and activities *(continued)*

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Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Big Green Build

The £50,000 donation was increased to £120,000 with the addition of Gift Aid. We eventually made a start on the groundworks with much cheer. We continue to apply for grants and further donations but the grant funding landscape for capital projects continues to be difficult. We appointed a new fundraiser to push forward with the grant bids and develop a more holistic approach to our fundraising.

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Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2022

Financial review

This financial year, ended 30 November 2022 saw the charity generate a surplus of income over expenditure of £84,929. This was made up of a surplus in unrestricted income of £7,828 and restricted income of £77,101.

At the end of this financial year the charity has total funds carried forward of £319,375 which were made up of unrestricted funds of £242,274 and restricted funds of £77,101.

Reserves Policy

Purpose

The Just the Job Board of Directors designated a cash reserve by resolution at its 26th June 2023 Board meeting. The general purpose of the fund is to help to ensure the long-term financial stability of the organisation and position it to respond to varying economic conditions and changes affecting the organisation's financial position and the ability of the organisation to continuously carry out its mission.

Just the Job will maintain a cash reserve to achieve the following objectives:

- 1) To enable the organisation to sustain operations through delays in payments of committed funding and to accept reimbursable contracts and grants without jeopardising ongoing operations;
- 2) To promote public and funder confidence in the long-term survivability of the organisation by preventing chronic cash flow crises that can diminish its reputation and force its leaders to make expensive short-term, crisis-based decisions; and
- 3) To create an internal line of credit to manage cash flow and maintain financial flexibility.

Cash reserve fund balance

Minimum 6 months operating costs - including essential costs - £88,200 (table 1) as of June 2023

£82,000 is currently held in the Nationwide Account as of June 2023

Aim to reach the £88,200 by 14th July 2023 through transferring funds from the general account by a one off transfer.

Use of the cash reserve

The Just the Job Chair or Vice Chair and General Manager together may authorise the access up to £10,000 from the cash reserve to maintain cash flow within the general account as long as payments within the next 12 months will cover the amount used. The board of trustees will be informed of this action in a timely manner. Any funds greater than £10,000 will require the approval of the board of trustees and be paid back through a prescribed repayment method/schedule. (Superseded by any plan towards the closure of Just the Job) The repayment schedule will be reviewed at the monthly board meetings.

Management of the cash reserve

The reserve fund will be held in a separate bank account to be monitored by the Finance Officer and

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2022

accessible for viewing by the General Manager and Business Administration Manager. Policies and procedures for handling deposits, reconciling statements, safeguarding access, etc. will be the same as established for any of the organisation's other bank accounts. Monthly updates of the fund will be included in the monthly finance report presented at the monthly board meeting. Any interest accumulated will remain with the reserve fund.

For accounting the Operating Reserves are held within the balance of unrestricted funds.

Authorisation of draw-down of the reserve

A draw-down from the fund for established purposes identified in "Use of the cash reserve" above, must be approved by a majority of the Board, either by a majority of the votes of a quorum present at a regular Board meeting, or by a 2/3 majority of the Board if such vote is conducted by other means. A plan for replenishing the funds including key activities and procedures for monitoring the implementation of the plan will be included in the Board approval of the draw-down. A record of any such action will be maintained and be made a part of the Board meeting minutes. Any such action would remove the Board designation of "reserves" from these funds. Cash reserve shortfalls In the event the reserves are less than the targeted reserve levels two consecutive years, this deficit must be eliminated in a minimum of the following 3 years, with one quarter of the deficit balance being required to be funded in the current operating budget, until the reserve is restored to the target balance.

The trustees' annual report and the strategic report were approved on 8 June 2023 and signed on behalf of the board of trustees by:

Bruce Hunter

B W Hunter (Chair)
Director

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Just The Job Environmental Enterprise Ltd

Year ended 30 November 2022

I report to the trustees on my examination of the financial statements of Just The Job Environmental Enterprise Ltd ('the charity') for the year ended 30 November 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 the charity's gross income exceeded £250,000 your examiner must be a member 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 member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Just The Job Environmental Enterprise Ltd *(continued)*

Year ended 30 November 2022

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.

Sara-Louise Dickman

Sara-Louise Dickman ACA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	809	—	809	126
Charitable activities	6	205,359	124,249	329,608	226,318
Other trading activities	7	35,831	—	35,831	21,290
Investment income	8	41	—	41	45
Other income	9	—	—	—	9,317
Total income		<u>242,040</u>	<u>124,249</u>	<u>366,289</u>	<u>257,096</u>
Expenditure					
Expenditure on raising funds:					
Costs of charitable activities		158,703	43,396	202,099	220,754
Costs of other trading activities		8,006	—	8,006	3,959
Administrative expenses	10	63,468	—	63,468	54,233
Other expenditure	11	6,787	—	6,787	—
Total expenditure		<u>236,964</u>	<u>43,396</u>	<u>280,360</u>	<u>278,946</u>
Net income/(expenditure)		<u>5,076</u>	<u>80,853</u>	<u>85,929</u>	<u>(21,850)</u>
Transfers between funds		(46,828)	46,828	—	—
Net movement in funds		<u>(41,752)</u>	<u>127,681</u>	<u>85,929</u>	<u>(21,850)</u>
Reconciliation of funds					
Total funds brought forward		234,446	—	234,446	256,296
Total funds carried forward		<u>192,694</u>	<u>127,681</u>	<u>320,375</u>	<u>234,446</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 20 form part of these financial statements.

Just The Job Environmental Enterprise Ltd**Company Limited by Guarantee****Statement of Financial Position****30 November 2022**

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	17	507	1,013
Tangible fixed assets	18	48,767	58,863
		<u>49,274</u>	<u>59,876</u>
Current assets			
Stocks	19	1,000	1,700
Debtors	20	14,908	25,988
Cash at bank and in hand		267,669	170,739
		<u>283,577</u>	<u>198,427</u>
Creditors: amounts falling due within one year	21	12,476	23,857
Net current assets		<u>271,101</u>	<u>174,570</u>
Total assets less current liabilities		<u>320,375</u>	<u>234,446</u>
Funds of the charity			
Restricted funds		80,853	—
Unrestricted funds		239,522	234,446
Total charity funds	22	<u>320,375</u>	<u>234,446</u>

For the year ending 30 November 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 11 to 20 form part of these financial statements.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

30 November 2022

These financial statements were approved by the board of trustees and authorised for issue on 8 June 2023, and are signed on behalf of the board by:

Bruce Hunter

B W Hunter (Chair)
Director

The notes on pages 11 to 20 form part of these financial statements.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 November 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 11 Finkle Street, Richmond, North Yorkshire, DL10 4QA, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2022

3. Accounting policies *(continued)*

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Development costs	-	25% straight line
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If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	15% reducing balance
Motor vehicles	-	20% reducing balance
Equipment	-	15% reducing balance

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2022

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Every member of the Company undertakes to contribute to the assets of the company, in the event of the same being wound up while he is a Member, or within one year after he ceases to be a Member, for the payment of the debts and liabilities of the Company contracted before he ceases to be a Member, and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding £1.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2022

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Fundraising and donations	809	809	126	126

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Contracted income	203,742	–	203,742
Quarry Road site	1,617	7,400	9,017
The Big Green Build	–	103,668	103,668
950 Trees Project	–	13,181	13,181
RCEF	–	–	–
	<u>205,359</u>	<u>124,249</u>	<u>329,608</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Contracted income	165,759	–	165,759
Quarry Road site	2,045	–	2,045
The Big Green Build	7,828	–	7,828
950 Trees Project	20,686	–	20,686
RCEF	30,000	–	30,000
	<u>226,318</u>	<u>–</u>	<u>226,318</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Activities for generating funds	35,831	35,831	21,290	21,290

8. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Deposit account interest	41	41	45	45

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2022

9. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sundry receipts	—	—	317	317
Ring-fenced grants	—	—	9,000	9,000
	<u>—</u>	<u>—</u>	<u>9,317</u>	<u>9,317</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Support costs	63,468	63,468	54,233	54,233

11. Other expenditure

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Loss on disposal of tangible fixed assets held for charity's own use	6,787	6,787	—	—

12. Net income/(expenditure)

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

	2022 £	2021 £
Amortisation of intangible assets	506	506
Depreciation of tangible fixed assets	9,646	12,056
Loss on disposal of tangible fixed assets	6,787	—
	<u>16,939</u>	<u>12,562</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries and associated costs	155,113	152,636

The average head count of employees during the year was 9 (2021: 8). The average number of full-time employees during the year is analysed as follows:

	2022	2021
Number of staff - all	9	8

No employees received employee benefits of more than £60,000 during the year (2021: Nil).

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2022

14. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	990	900

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

16. Transfers between funds

There has been a noted transfer between funds from the Unrestricted fund to Restricted funds. This represents income in the previous year from 950 Trees project and the ring-fenced grants, which were also related to this project.

17. Intangible assets

	Development costs £
Cost	
At 1 December 2021 and 30 November 2022	2,025
Amortisation	
At 1 December 2021	1,012
Charge for the year	506
At 30 November 2022	1,518
Carrying amount	
At 30 November 2022	507
At 30 November 2021	1,013

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2022

18. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 December 2021	46,167	50,768	32,384	129,319
Additions	3,508	—	2,829	6,337
Disposals	(6,096)	—	(8,187)	(14,283)
At 30 November 2022	<u>43,579</u>	<u>50,768</u>	<u>27,026</u>	<u>121,373</u>
Depreciation				
At 1 December 2021	26,297	28,091	16,068	70,456
Charge for the year	2,978	4,536	2,132	9,646
Disposals	(3,151)	—	(4,345)	(7,496)
At 30 November 2022	<u>26,124</u>	<u>32,627</u>	<u>13,855</u>	<u>72,606</u>
Carrying amount				
At 30 November 2022	<u>17,455</u>	<u>18,141</u>	<u>13,171</u>	<u>48,767</u>
At 30 November 2021	<u>19,870</u>	<u>22,677</u>	<u>16,316</u>	<u>58,863</u>

19. Stocks

	2022 £	2021 £
Raw materials and consumables	<u>1,000</u>	<u>1,700</u>

20. Debtors

	2022 £	2021 £
Trade debtors	13,875	24,854
Prepayments and accrued income	1,033	982
Other debtors	—	152
	<u>14,908</u>	<u>25,988</u>

21. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	7,187	3,006
Social security and other taxes	2,792	3,298
Other creditors	2,497	17,553
	<u>12,476</u>	<u>23,857</u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2022

22. Analysis of charitable funds

Unrestricted funds

	At 01 December 2021 £	Income £	Expenditure £	Transfers £	At 30 November 2022 £
General funds	234,446	242,040	(236,964)	(46,828)	239,522

	At 1 December 2020 £	Income £	Expenditure £	Transfers £	At 30 November 2021 £
General funds	256,296	257,096	(278,946)	—	234,446

Restricted funds

	At 1 December 2021 £	Income £	Expenditure £	Transfers £	At 30 November 2022 £
Quarry Road Site	—	7,400	(3,205)	—	4,195
950 Trees	—	13,181	(11,402)	39,000	40,779
The Big Green Build	—	103,668	(28,789)	7,828	82,707
	—	124,249	(43,396)	46,828	127,681

	At 1 December 2020 £	Income £	Expenditure £	Transfers £	At 30 November 2021 £
Restricted Fund	—	—	—	—	—

Restricted funds

Purposes of restricted funds:

950 Trees Project - maintenance and development of community woodland.

The Big Green Build - contributions towards relocating the charity's premises.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2022

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Intangible assets	507	—	507
Tangible fixed assets	48,767	—	48,767
Current assets	155,896	127,681	283,577
Creditors less than 1 year	(12,476)	—	(12,476)
Net assets	192,694	127,681	320,375

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Intangible assets	58,863	—	58,863
Tangible fixed assets	1,013	—	1,013
Current assets	198,427	—	198,427
Creditors less than 1 year	(23,857)	—	(23,857)
Net assets	234,446	—	234,446

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Management Information

Year ended 30 November 2022

The following pages do not form part of the financial statements.

Just The Job Environmental Enterprise Ltd**Company Limited by Guarantee****Detailed Statement of Financial Activities****Year ended 30 November 2022**

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Fundraising and donations	809	126
	<u> </u>	<u> </u>
Charitable activities		
Contracted income	203,742	165,759
Quarry Road site	9,017	2,045
The Big Green Build	103,668	7,828
950 Trees Project	13,181	20,686
RCEF	—	30,000
	<u>329,608</u>	<u>226,318</u>
Other trading activities		
Activities for generating funds	35,831	21,290
	<u> </u>	<u> </u>
Investment income		
Deposit account interest	41	45
	<u> </u>	<u> </u>
Other income		
Sundry receipts	—	317
Ring-fenced grants	—	9,000
	<u> </u>	<u>9,317</u>
	<u> </u>	<u> </u>
Total income	<u><u>366,289</u></u>	<u><u>257,096</u></u>

Just The Job Environmental Enterprise Ltd**Company Limited by Guarantee****Detailed Statement of Financial Activities** *(continued)***Year ended 30 November 2022**

	2022	2021
	£	£
Expenditure		
Costs of charitable activities		
Quarry road site	6,795	2,533
Work team social fund	—	250
The big green build	28,789	10,150
950 trees project	11,402	12,759
RCEF	—	38,394
Carpentry project	—	4,032
Wages and salaries	155,113	152,636
	<u>202,099</u>	<u>220,754</u>
Costs of other trading activities		
Purchases	6,797	2,803
Repairs and maintenance	1,209	1,156
	<u>8,006</u>	<u>3,959</u>
Administrative expenses		
Other post-retirement benefits	3,196	1,099
Equipment hire	3,041	3,135
Rent	10,860	7,975
Rates and water	663	539
Light and heat	3,588	2,756
Repairs and maintenance	7,210	4,151
Insurance	3,630	3,262
Other establishment	1,526	3,151
Motor vehicle expenses	6,899	5,969
Other motor/travel costs	306	244
Legal and professional fees	2,293	3,757
Telephone	2,554	1,384
Other office costs	7,591	3,104
Amortisation	506	506
Depreciation	9,646	12,056
Staff training	(1,035)	450
Advertising	508	502
Bank charges	486	193
	<u>63,468</u>	<u>54,233</u>
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	<u>6,787</u>	<u>—</u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 30 November 2022

	2022	2021
	£	£
Total expenditure	<u>280,360</u>	<u>278,946</u>
Net income/(expenditure)	<u>85,929</u>	<u>(21,850)</u>

Just The Job Environmental Enterprise Ltd
Company Limited by Guarantee
Notes to the Detailed Statement of Financial Activities
Year ended 30 November 2022

	2022	2021
	£	£
Costs of charitable activities		
Quarry road site	6,795	2,533
Work team social fund	—	250
The Big Green Build	28,789	10,150
950 Trees Project	11,402	12,759
RCEF	—	38,394
Carpentry Project	—	4,032
Wages and salaries	155,113	152,636
	<u>202,099</u>	<u>220,754</u>
Costs of charitable activities	<u>202,099</u>	<u>220,754</u>
Costs of other trading activities		
Purchases	6,797	2,803
Loose tools and equipment	1,209	1,156
	<u>8,006</u>	<u>3,959</u>
Costs of other trading activities	<u>8,006</u>	<u>3,959</u>

Just The Job Environmental Enterprise Ltd**Company Limited by Guarantee****Notes to the Detailed Statement of Financial Activities** *(continued)***Year ended 30 November 2022**

	2022	2021
	£	£
Administrative expenses		
Governance costs		
Staff welfare	3,196	1,099
Equipment hire	3,041	3,135
Rent	10,860	7,975
Rates & water	663	539
Light & heat	3,588	2,756
Repairs & maintenance	7,210	4,151
Insurance	3,630	3,262
Other establishment	1,526	3,151
Motor vehicle expenses	6,899	5,969
Other motor/travel costs	306	244
Accountancy fees	990	1,742
Legal and other professional fees	1,303	2,015
Telephone	2,554	1,384
Other office costs	7,591	3,104
Amortisation	506	506
Depreciation	9,646	12,056
Staff training	(1,035)	450
Advertising	508	502
Bank charges	486	193
	<u>63,468</u>	<u>54,233</u>
Administrative expenses	<u>63,468</u>	<u>54,233</u>

COMPANY REGISTRATION NUMBER: 05542689
CHARITY REGISTRATION NUMBER: 1142496

Just The Job Environmental Enterprise Ltd
Company Limited by Guarantee
Unaudited Financial Statements
30 November 2022

CHIPCHASE MANNERS

Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Financial Statements

Year ended 30 November 2022

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	6
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	11
The following pages do not form part of the financial statements	
Detailed statement of financial activities	22
Notes to the detailed statement of financial activities	25

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 November 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 November 2022.

Reference and administrative details

Registered charity name Just The Job Environmental Enterprise Ltd

Charity registration number 1142496

Company registration number 05542689

Principal office and registered office 11 Finkle Street
Richmond
North Yorkshire
DL10 4QA
England

The trustees

B W Hunter (Chair)
H M Grant
L A Arnold
R Phillips
J Reid-Young (Appointed 28 November 2022)
S C Ganderton-Jackson (Resigned 27 June 2022)

Independent examiner Sara-Louise Dickman ACA
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Structure, governance and management

Introduction

Last year started with the impact of Covid-19 continuing with illness affecting everyone involved with Just the Job but gradually it flourished into a positive fulfilling year with work beginning on the Big Green Build site, refurbishment at The Community Gardens and a new unit to accommodate the carpentry team. We have launched a new website and completed the latest Business Plan to take us to the end of 2028. We said goodbye to Iris and Emma and thank them for all their hard work and wish them luck for the future.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2022

Structure, governance and management *(continued)*

Work Team Members

The Work Teams have got back into their work patterns over the year and have coped remarkably well with the changes and uncertainty caused by illness. We have been joined by another 2 members bringing our total up to 28 who attend our services for 75 days per week. This is an increase of 19 days, 34% over the year. They continue to learn new skills and grow in confidence and it is particularly rewarding when someone tries a new activity and succeeds when they thought they couldn't or a new Member shows us a hidden talent. The income from Work Team Member attendance was 49.5% of the total income for the budget year ending November 2022 and 88% of our earned income.

Objectives and activities

Gardening Services

The gardening service was as busy as ever with the focus on elderly and vulnerable customers working well. Our safe and reliable service for those who need time and patience while supporting them with their garden continues to be popular and is well regarded by other professionals and support services. The gardening is still an important part of our income earning activities contributing 5.8% of the income earning total.

Wood Fuel

We have become registered for the Ready to Burn scheme allowing us to sell bags of logs and kindling. The cost was supported by a donation from Cllr Stuart Parsons. However, such was the demand for firewood we soon sold out before being able to supply any bags to retailers as was the original intention. The demand for logs and a reduced supply from Catterick Garrison meant we had to increase our purchase of unprocessed timber, but we continue to make a profit from log sales. 3.75% of our total earned income came from log sales between December 2021 and the end of November 2022.

Gardens & Orchard

The gardens and orchard have proved to be a valuable resource being a safe open environment for our teams. They have worked really hard to create a welcoming and productive site and a great benefit to wildlife at the same time. This winter has seen the refurbishment of our polytunnel with a new frame, cover and extensive groundwork to provide a drier, cleaner environment for growing and working in. The work has been partly funded by a grant from the Two Ridings Community Foundation Dragons Den Award. The majority of this award being spent on our latest rented unit. Along with a new greenwood work shelter the building work has offered a great learning opportunity for Team Members, volunteers and staff. The Community Orchard & Gardens entered Yorkshire in Bloom and came away with a much-deserved Silver Gilt Award. We look forward to getting stuck in with the revived polytunnel and growing spaces in the summer ahead.

Carpentry Project

With the growing skills of the carpenters, we have rented an additional unit to house their tools and equipment. The Two Ridings Award helped fund the building of a break room and the work benches ably carried out by the supervisor and his team. A great team effort using skills they have learnt in the previous year and new ones added to their repertoire.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2022

Objectives and activities *(continued)*

Arts & Crafts

Having a new supervisor in our craft workshop has brought a new direction to our Arts & Craft activities. The Team have been producing brilliant work exploring their artistic and design talents. We hope to be able to digitally capture this work and develop new products from the art and crafts they create.

Volunteers

Volunteers continue to play an important part at Just the Job. There are currently 8 regular volunteers, 3 supported volunteers, 2 individuals on work placements and 5 trustees. They work in all areas of the service bringing their own skills and enthusiasm to the teams. We have been joined by a new trustee with knowledge and skills from the corporate world to bolster the board.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Big Green Build

The £50,000 donation was increased to £120,000 with the addition of Gift Aid. We eventually made a start on the groundworks with much cheer. We continue to apply for grants and further donations but the grant funding landscape for capital projects continues to be difficult. We appointed a new fundraiser to push forward with the grant bids and develop a more holistic approach to our fundraising.

Stay Healthy Independent & Connected

Just the Job are partaking in a new collaborative 3 year project across Hambleton & Richmondshire known as Cuppa Connect. The aim is for a variety of providers to offer support and advice in an informal way at various venues across the region. Just the Job are working closely with others to host the gatherings in Richmond, Colburn and Catterick Garrison.

Developments

We look forward to further work on the Big Green Build and bringing this exciting development closer to fulfilment. With the addition of a new part time and relief staff member we will be able to keep offering our service to new Work Team Members. A new greenwood craft shelter at the Community Gardens will be put to good use with a new Spoon Club and variety of bushcraft activities through the summer.

Thank you

Finally, we give a big thank you to the Work Team Members, volunteers and staff at Just the Job for all their hard work over the year. Without the great group of people we have, Just the Job just wouldn't be the same as it is.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2022

Financial review

This financial year, ended 30 November 2022 saw the charity generate a surplus of income over expenditure of £84,929. This was made up of a surplus in unrestricted income of £7,828 and restricted income of £77,101.

At the end of this financial year the charity has total funds carried forward of £319,375 which were made up of unrestricted funds of £242,274 and restricted funds of £77,101.

Reserves Policy

Purpose

The Just the Job Board of Directors designated a cash reserve by resolution at its 26th June 2023 Board meeting. The general purpose of the fund is to help to ensure the long-term financial stability of the organisation and position it to respond to varying economic conditions and changes affecting the organisation's financial position and the ability of the organisation to continuously carry out its mission.

Just the Job will maintain a cash reserve to achieve the following objectives:

- 1) To enable the organisation to sustain operations through delays in payments of committed funding and to accept reimbursable contracts and grants without jeopardising ongoing operations;
- 2) To promote public and funder confidence in the long-term survivability of the organisation by preventing chronic cash flow crises that can diminish its reputation and force its leaders to make expensive short-term, crisis-based decisions; and
- 3) To create an internal line of credit to manage cash flow and maintain financial flexibility.

Cash reserve fund balance

Minimum 6 months operating costs - including essential costs - £88,200 (table 1) as of June 2023

£82,000 is currently held in the Nationwide Account as of June 2023

Aim to reach the £88,200 by 14th July 2023 through transferring funds from the general account by a one off transfer.

Use of the cash reserve

The Just the Job Chair or Vice Chair and General Manager together may authorise the access up to £10,000 from the cash reserve to maintain cash flow within the general account as long as payments within the next 12 months will cover the amount used. The board of trustees will be informed of this action in a timely manner. Any funds greater than £10,000 will require the approval of the board of trustees and be paid back through a prescribed repayment method/schedule. (Superseded by any plan towards the closure of Just the Job) The repayment schedule will be reviewed at the monthly board meetings.

Management of the cash reserve

The reserve fund will be held in a separate bank account to be monitored by the Finance Officer and

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2022

accessible for viewing by the General Manager and Business Administration Manager. Policies and procedures for handling deposits, reconciling statements, safeguarding access, etc. will be the same as established for any of the organisation's other bank accounts. Monthly updates of the fund will be included in the monthly finance report presented at the monthly board meeting. Any interest accumulated will remain with the reserve fund.

For accounting the Operating Reserves are held within the balance of unrestricted funds.

Authorisation of draw-down of the reserve

A draw-down from the fund for established purposes identified in "Use of the cash reserve" above, must be approved by a majority of the Board, either by a majority of the votes of a quorum present at a regular Board meeting, or by a 2/3 majority of the Board if such vote is conducted by other means. A plan for replenishing the funds including key activities and procedures for monitoring the implementation of the plan will be included in the Board approval of the draw-down. A record of any such action will be maintained and be made a part of the Board meeting minutes. Any such action would remove the Board designation of "reserves" from these funds. Cash reserve shortfalls In the event the reserves are less than the targeted reserve levels two consecutive years, this deficit must be eliminated in a minimum of the following 3 years, with one quarter of the deficit balance being required to be funded in the current operating budget, until the reserve is restored to the target balance.

The trustees' annual report and the strategic report were approved on 8 June 2023 and signed on behalf of the board of trustees by:

Bruce Hunter

B W Hunter (Chair)
Director

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Just The Job Environmental Enterprise Ltd

Year ended 30 November 2022

I report to the trustees on my examination of the financial statements of Just The Job Environmental Enterprise Ltd ('the charity') for the year ended 30 November 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 the charity's gross income exceeded £250,000 your examiner must be a member 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 member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Just The Job Environmental Enterprise Ltd *(continued)*

Year ended 30 November 2022

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.

Sara-Louise Dickman

Sara-Louise Dickman ACA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2022

		2022	2021
	Unrestricted funds	Restricted funds	Total funds
Note	£	£	£
Income and endowments			
Donations and legacies	5	809	126
Charitable activities	6	205,359	226,318
Other trading activities	7	35,831	21,290
Investment income	8	41	45
Other income	9	—	9,317
Total income		<u>242,040</u>	<u>257,096</u>
Expenditure			
Expenditure on raising funds:			
Costs of charitable activities		158,703	220,754
Costs of other trading activities		8,006	3,959
Administrative expenses	10	63,468	54,233
Other expenditure	11	6,787	—
Total expenditure		<u>236,964</u>	<u>278,946</u>
Net income/(expenditure)		<u>5,076</u>	<u>(21,850)</u>
Transfers between funds		(46,828)	—
Net movement in funds		<u>(41,752)</u>	<u>(21,850)</u>
Reconciliation of funds			
Total funds brought forward		234,446	256,296
Total funds carried forward		<u>192,694</u>	<u>234,446</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 20 form part of these financial statements.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Statement of Financial Position

30 November 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	17	507	1,013
Tangible fixed assets	18	48,767	58,863
		<u>49,274</u>	<u>59,876</u>
Current assets			
Stocks	19	1,000	1,700
Debtors	20	14,908	25,988
Cash at bank and in hand		267,669	170,739
		<u>283,577</u>	<u>198,427</u>
Creditors: amounts falling due within one year	21	12,476	23,857
Net current assets		<u>271,101</u>	<u>174,570</u>
Total assets less current liabilities		<u>320,375</u>	<u>234,446</u>
Funds of the charity			
Restricted funds		80,853	—
Unrestricted funds		239,522	234,446
Total charity funds	22	<u>320,375</u>	<u>234,446</u>

For the year ending 30 November 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 11 to 20 form part of these financial statements.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

30 November 2022

These financial statements were approved by the board of trustees and authorised for issue on 8 June 2023, and are signed on behalf of the board by:

Bruce Hunter

B W Hunter (Chair)
Director

The notes on pages 11 to 20 form part of these financial statements.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 November 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 11 Finkle Street, Richmond, North Yorkshire, DL10 4QA, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2022

3. Accounting policies *(continued)*

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Development costs	-	25% straight line
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If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	15% reducing balance
Motor vehicles	-	20% reducing balance
Equipment	-	15% reducing balance

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2022

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Every member of the Company undertakes to contribute to the assets of the company, in the event of the same being wound up while he is a Member, or within one year after he ceases to be a Member, for the payment of the debts and liabilities of the Company contracted before he ceases to be a Member, and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding £1.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2022

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Fundraising and donations	809	809	126	126

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Contracted income	203,742	–	203,742
Quarry Road site	1,617	7,400	9,017
The Big Green Build	–	103,668	103,668
950 Trees Project	–	13,181	13,181
RCEF	–	–	–
	205,359	124,249	329,608

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Contracted income	165,759	–	165,759
Quarry Road site	2,045	–	2,045
The Big Green Build	7,828	–	7,828
950 Trees Project	20,686	–	20,686
RCEF	30,000	–	30,000
	226,318	–	226,318

7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Activities for generating funds	35,831	35,831	21,290	21,290

8. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Deposit account interest	41	41	45	45

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2022

9. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sundry receipts	—	—	317	317
Ring-fenced grants	—	—	9,000	9,000
	<u>—</u>	<u>—</u>	<u>9,317</u>	<u>9,317</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Support costs	63,468	63,468	54,233	54,233

11. Other expenditure

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Loss on disposal of tangible fixed assets held for charity's own use	6,787	6,787	—	—

12. Net income/(expenditure)

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

	2022 £	2021 £
Amortisation of intangible assets	506	506
Depreciation of tangible fixed assets	9,646	12,056
Loss on disposal of tangible fixed assets	6,787	—
	<u>16,939</u>	<u>12,562</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries and associated costs	155,113	152,636

The average head count of employees during the year was 9 (2021: 8). The average number of full-time employees during the year is analysed as follows:

	2022	2021
Number of staff - all	9	8

No employees received employee benefits of more than £60,000 during the year (2021: Nil).

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2022

14. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	990	900

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

16. Transfers between funds

There has been a noted transfer between funds from the Unrestricted fund to Restricted funds. This represents income in the previous year from 950 Trees project and the ring-fenced grants, which were also related to this project.

17. Intangible assets

	Development costs £
Cost	
At 1 December 2021 and 30 November 2022	2,025
Amortisation	
At 1 December 2021	1,012
Charge for the year	506
At 30 November 2022	1,518
Carrying amount	
At 30 November 2022	507
At 30 November 2021	1,013

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2022

18. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 December 2021	46,167	50,768	32,384	129,319
Additions	3,508	—	2,829	6,337
Disposals	(6,096)	—	(8,187)	(14,283)
At 30 November 2022	<u>43,579</u>	<u>50,768</u>	<u>27,026</u>	<u>121,373</u>
Depreciation				
At 1 December 2021	26,297	28,091	16,068	70,456
Charge for the year	2,978	4,536	2,132	9,646
Disposals	(3,151)	—	(4,345)	(7,496)
At 30 November 2022	<u>26,124</u>	<u>32,627</u>	<u>13,855</u>	<u>72,606</u>
Carrying amount				
At 30 November 2022	<u>17,455</u>	<u>18,141</u>	<u>13,171</u>	<u>48,767</u>
At 30 November 2021	<u>19,870</u>	<u>22,677</u>	<u>16,316</u>	<u>58,863</u>

19. Stocks

	2022 £	2021 £
Raw materials and consumables	<u>1,000</u>	<u>1,700</u>

20. Debtors

	2022 £	2021 £
Trade debtors	13,875	24,854
Prepayments and accrued income	1,033	982
Other debtors	—	152
	<u>14,908</u>	<u>25,988</u>

21. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	7,187	3,006
Social security and other taxes	2,792	3,298
Other creditors	2,497	17,553
	<u>12,476</u>	<u>23,857</u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2022

22. Analysis of charitable funds

Unrestricted funds

	At 01 December 2021 £	Income £	Expenditure £	Transfers £	At 30 November 2022 £
General funds	234,446	242,040	(236,964)	(46,828)	239,522

	At 1 December 2020 £	Income £	Expenditure £	Transfers £	At 30 November 2021 £
General funds	256,296	257,096	(278,946)	—	234,446

Restricted funds

	At 1 December 2021 £	Income £	Expenditure £	Transfers £	At 30 November 2022 £
Quarry Road Site	—	7,400	(3,205)	—	4,195
950 Trees	—	13,181	(11,402)	39,000	40,779
The Big Green Build	—	103,668	(28,789)	7,828	82,707
	—	124,249	(43,396)	46,828	127,681

	At 1 December 2020 £	Income £	Expenditure £	Transfers £	At 30 November 2021 £
Restricted Fund	—	—	—	—	—

Restricted funds

Purposes of restricted funds:

950 Trees Project - maintenance and development of community woodland.

The Big Green Build - contributions towards relocating the charity's premises.

Just The Job Environmental Enterprise Ltd**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 30 November 2022****23. Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Intangible assets	507	—	507
Tangible fixed assets	48,767	—	48,767
Current assets	155,896	127,681	283,577
Creditors less than 1 year	(12,476)	—	(12,476)
Net assets	<u>192,694</u>	<u>127,681</u>	<u>320,375</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Intangible assets	58,863	—	58,863
Tangible fixed assets	1,013	—	1,013
Current assets	198,427	—	198,427
Creditors less than 1 year	(23,857)	—	(23,857)
Net assets	<u>234,446</u>	<u>—</u>	<u>234,446</u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Management Information

Year ended 30 November 2022

The following pages do not form part of the financial statements.

Just The Job Environmental Enterprise Ltd**Company Limited by Guarantee****Detailed Statement of Financial Activities****Year ended 30 November 2022**

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Fundraising and donations	809	126
	<u> </u>	<u> </u>
Charitable activities		
Contracted income	203,742	165,759
Quarry Road site	9,017	2,045
The Big Green Build	103,668	7,828
950 Trees Project	13,181	20,686
RCEF	—	30,000
	<u>329,608</u>	<u>226,318</u>
Other trading activities		
Activities for generating funds	35,831	21,290
	<u> </u>	<u> </u>
Investment income		
Deposit account interest	41	45
	<u> </u>	<u> </u>
Other income		
Sundry receipts	—	317
Ring-fenced grants	—	9,000
	<u> </u>	<u>9,317</u>
	<u> </u>	<u> </u>
Total income	<u><u>366,289</u></u>	<u><u>257,096</u></u>

Just The Job Environmental Enterprise Ltd**Company Limited by Guarantee****Detailed Statement of Financial Activities** *(continued)***Year ended 30 November 2022**

	2022	2021
	£	£
Expenditure		
Costs of charitable activities		
Quarry road site	6,795	2,533
Work team social fund	—	250
The big green build	28,789	10,150
950 trees project	11,402	12,759
RCEF	—	38,394
Carpentry project	—	4,032
Wages and salaries	155,113	152,636
	<u>202,099</u>	<u>220,754</u>
Costs of other trading activities		
Purchases	6,797	2,803
Repairs and maintenance	1,209	1,156
	<u>8,006</u>	<u>3,959</u>
Administrative expenses		
Other post-retirement benefits	3,196	1,099
Equipment hire	3,041	3,135
Rent	10,860	7,975
Rates and water	663	539
Light and heat	3,588	2,756
Repairs and maintenance	7,210	4,151
Insurance	3,630	3,262
Other establishment	1,526	3,151
Motor vehicle expenses	6,899	5,969
Other motor/travel costs	306	244
Legal and professional fees	2,293	3,757
Telephone	2,554	1,384
Other office costs	7,591	3,104
Amortisation	506	506
Depreciation	9,646	12,056
Staff training	(1,035)	450
Advertising	508	502
Bank charges	486	193
	<u>63,468</u>	<u>54,233</u>
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	<u>6,787</u>	<u>—</u>

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 30 November 2022

	2022	2021
	£	£
Total expenditure	<u>280,360</u>	<u>278,946</u>
Net income/(expenditure)	<u>85,929</u>	<u>(21,850)</u>

Just The Job Environmental Enterprise Ltd
Company Limited by Guarantee
Notes to the Detailed Statement of Financial Activities
Year ended 30 November 2022

	2022	2021
	£	£
Costs of charitable activities		
Quarry road site	6,795	2,533
Work team social fund	—	250
The Big Green Build	28,789	10,150
950 Trees Project	11,402	12,759
RCEF	—	38,394
Carpentry Project	—	4,032
Wages and salaries	155,113	152,636
	<u>202,099</u>	<u>220,754</u>
Costs of charitable activities	<u>202,099</u>	<u>220,754</u>
Costs of other trading activities		
Purchases	6,797	2,803
Loose tools and equipment	1,209	1,156
	<u>8,006</u>	<u>3,959</u>
Costs of other trading activities	<u>8,006</u>	<u>3,959</u>

Just The Job Environmental Enterprise Ltd**Company Limited by Guarantee****Notes to the Detailed Statement of Financial Activities** *(continued)***Year ended 30 November 2022**

	2022	2021
	£	£
Administrative expenses		
Governance costs		
Staff welfare	3,196	1,099
Equipment hire	3,041	3,135
Rent	10,860	7,975
Rates & water	663	539
Light & heat	3,588	2,756
Repairs & maintenance	7,210	4,151
Insurance	3,630	3,262
Other establishment	1,526	3,151
Motor vehicle expenses	6,899	5,969
Other motor/travel costs	306	244
Accountancy fees	990	1,742
Legal and other professional fees	1,303	2,015
Telephone	2,554	1,384
Other office costs	7,591	3,104
Amortisation	506	506
Depreciation	9,646	12,056
Staff training	(1,035)	450
Advertising	508	502
Bank charges	486	193
	<u>63,468</u>	<u>54,233</u>
 Administrative expenses	 <u>63,468</u>	 <u>54,233</u>

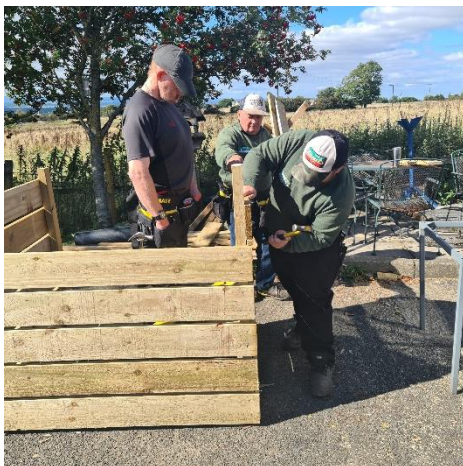
JUST THE JOB ENVIRONMENTAL ENTERPRISES LIMITED

England & Wales - Charity number 1142496

Accounts



Annual Report 2021-22



Introduction

Another year dominated by the Covid-19 pandemic. The whole team has worked hard to manage our work with the restrictions that have been in place. Working in designated groups and keeping to 'zones' has been tough especially for those based down at the gardens with the separation of people having the biggest impact on us all. Although restrictions have been reduced managing staff and sickness continues to be difficult. Despite all these difficulties Just the Job has flourished and demand for our service continues to grow with new Team Members joining us this year.

Work team Members

It's difficult to remember exactly when all the Team Members returned but the delight they showed when getting back is easy to remember and we could see how much they had missed their time at Just the Job. They adjusted brilliantly to the new routines but there were noticeable changes to some of our Team Members and it has been a gradual process to get them back to where they were pre-covid. We have been joined by a couple of new Team Members and there is a continued demand for our services from NYCC. We now have 26 Work team Members accessing 56 days of service per week. We are also seeing increased requests for services such as supported volunteers, we continue to keep a balance with this and currently support two individuals on work placements.

Gardening Services

The summer found us back out and about doing gardens in the local area with slightly smaller teams to help reduce the covid risks. We kept with our policy to garden for elderly and vulnerable customers and demand for gardening continued to keep us busy.

Wood Fuel

The new wood stores have been fully utilised and we had a busy winter selling logs. Catterick Garrison continues to be our main source of timber but we have invested in some bulk timber to get a stock ready for next winter. Selling logs in bags has become an issue as we will need to register with the Ready to Burn scheme to be able to sell by the bag the cost of which makes the sales hardly worthwhile. Our van loads are exempt from the scheme and continue to be the main source of sales. The Team Members continue to enjoy the process and new members have been attracted to the work.

Gardens & Orchard

The gardens and orchard have proved to be a valuable resource being a safe open environment for our teams. They have worked really hard to create a welcoming and productive site and a great benefit to wildlife at the same time. It has been an unusual time with the groups down at the gardens feeling a little isolated from the rest of the work groups, this has eased as we could relax some of the rules and everyone starting and ending the day at Unit 30. We held our first Spring Open Gardens day with the Team Members beings heavily involved as we did it mid-week. There was a good response and will be repeated next year. The woodland area has seen some action with an area cleared for use by a local Forest School tutor and some green woodworking. The access has been improved and the circular walk reinstated. The end of the year has seen our Horticultural Supervisor retire. We thank Jane for her amazing work over the last few years to make the Gardens into the space that it now is and wish her well for the future.

Carpentry Project

Our new carpentry group has proved to be very popular and the work team have learnt many new skills, grown in confidence and increasingly produce items independently. Fluctuations in material costs has been interesting to work with but a donation has enabled us to improve our tools and machines and make the work process a bit more efficient. Orders for stores and planters have started to come in and we look forward to growing this project in the coming years.

Occupational Therapy

Returning to a new layout in our main room has meant some changes in delivery of the activities but the Team Members have been challenged in new ways with a wide variety of activities including, art, crafts, music and language. A great big thank you to Clare who moved on to a new post in the New Year. She has been a stalwart of Just the Job and had such a positive impact on everyone here. We wish her well in her new job. All the staff did a great job covering this role until a new supervisor could start, with us all using our various talents to try different activities.

Volunteers

We have seen the return of our volunteers at Just the Job but with space restrictions we have kept it to a manageable number. The trustee board continue to give great support to the organisation.

Big Green Build

A major donation of £50,000 was made and used to create a 'Double Donation' campaign where this amount was matched with individual donations creating a fund to enable the first phase of work on the site to go out to tender. We continue to apply

for grants and further donations but the grant funding landscape for capital projects continues to be difficult.

Developments

With Brigitte taking on the supervisor role at the Community Gardens & Orchard, Nicole the Activities Coordinator and Emma a Work Team Supervisor we can look forward to another good year. We also aim to expand our capacity with another unit next door to Unit40 as a short term solution until we have the new building up and running. The non-regulated provider list is to be renewed this year with a 5 year contract giving slightly longer security than previously. Our activities continue to be an essential element of our work at Just the Job but it is the lives of our team members that remain our focus and they are at the heart of Just the Job.

Just The Job Environmental Enterprise Ltd.

Charity No. 1142496

Company No. 05542689

Trustees' Report and Unaudited Accounts

30 November 2021

Just The Job Environmental Enterprise Ltd.
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 November 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05542689

Charity No. 1142496

Registered Office

11 Finkle Street
Richmond
North Yorkshire
DL10 4QA

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

L.A. Arnold
S.C. Ganderton-Jackson
H.M. Grant
B.W. Hunter
R. Phillips
M.P. Thompson (Resigned 26 May 2021)

Accountants

Hindsight Accountants
11 Finkle Street
Richmond
North Yorkshire
DL10 4QA

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

B.W. Hunter
Trustee
27 June 2022

Just The Job Environmental Enterprise Ltd.
Statement of Financial Activities
for the year ended 30 November 2021

		Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes			
Income and endowments from:				
Donations and legacies	4	126	126	1,551
Charitable activities	5	60,559	60,559	23,259
Other trading activities	6	21,290	21,290	20,612
Investments	7	45	45	211
Other	8	175,076	175,076	198,438
Total		257,096	257,096	244,071
Expenditure on:				
Raising funds	9	3,959	3,959	959
Charitable activities	10	68,118	68,118	11,616
Other	11	206,869	206,869	177,225
Total		278,946	278,946	189,800
Net gains on investments		-	-	-
Net (expenditure)/income	12	(21,850)	(21,850)	54,271
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(21,850)	(21,850)	54,271
Other gains and losses				
Net movement in funds		(21,850)	(21,850)	54,271
Reconciliation of funds:				
Total funds brought forward		256,296	256,296	202,025
Total funds carried forward		234,446	234,446	256,296

Just The Job Environmental Enterprise Ltd.
Summary Income and Expenditure Account
for the year ended 30 November 2021

	2021	2020
	£	£
Income	257,051	243,860
Interest and investment income	45	211
Gross income for the year	<u>257,096</u>	<u>244,071</u>
Expenditure	266,384	176,584
Depreciation and charges for impairment of fixed assets	12,562	13,216
Total expenditure for the year	<u>278,946</u>	<u>189,800</u>
Net (expenditure)/income before tax for the year	(21,850)	54,271
Net (expenditure)/income for the year	<u>(21,850)</u>	<u>54,271</u>

Just The Job Environmental Enterprise Ltd.**Balance Sheet****at 30 November 2021**

Company No.	05542689	Notes	2021	2020
			£	£
Fixed assets				
Intangible assets		14	1,013	1,519
Tangible assets		15	58,863	63,485
			<u>59,876</u>	<u>65,004</u>
Current assets				
Stocks		16	1,700	2,750
Debtors		17	25,988	25,527
Cash at bank and in hand			170,739	166,253
			<u>198,427</u>	<u>194,530</u>
Creditors: Amount falling due within one year		18	(23,857)	(3,238)
Net current assets			<u>174,570</u>	<u>191,292</u>
Total assets less current liabilities			<u>234,446</u>	<u>256,296</u>
Net assets excluding pension asset or liability			<u>234,446</u>	<u>256,296</u>
Total net assets			<u><u>234,446</u></u>	<u><u>256,296</u></u>
The funds of the charity				
Restricted funds		19		
Unrestricted funds		19		
General funds			234,446	256,296
			<u>234,446</u>	<u>256,296</u>
Reserves		19		
Total funds			<u><u>234,446</u></u>	<u><u>256,296</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 November 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 27 June 2022

And signed on its behalf by:

B.W. Hunter

Trustee

27 June 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Just The Job Environmental Enterprise Ltd.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Plant and machinery	15% Reducing balance
Motor vehicles	20% Reducing balance
Fixtures, fittings and equipment	15% Reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 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 for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	1,551	1,551
Charitable activities	23,259	23,259
Other trading activities	20,612	20,612
Investments	211	211
Other	198,438	198,438
Total	<u>244,071</u>	<u>244,071</u>
Expenditure on:		
Raising funds	959	959
Charitable activities	11,616	11,616
Other	177,225	177,225
Total	<u>189,800</u>	<u>189,800</u>
Net income	<u>54,271</u>	<u>54,271</u>
Net income before other gains/(losses)	54,271	54,271
Other gains and losses:		
Net movement in funds	<u>54,271</u>	<u>54,271</u>
Reconciliation of funds:		
Total funds brought forward	202,025	202,025
Total funds carried forward	<u><u>256,296</u></u>	<u><u>256,296</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2021 £	Total 2020 £
Fundraising and donations	126	126	1,551
	<u>126</u>	<u>126</u>	<u>1,551</u>

Just The Job Environmental Enterprise Ltd.
Notes to the Accounts

5 Income from charitable activities

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Quarry Road site	2,045	2,045	2,041
Action Towards Inclusion	-	-	81
The Big Green Build	7,828	7,828	15,132
	<u>9,873</u>	<u>9,873</u>	<u>17,254</u>

6 Income from other trading activities

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Activities for generating funds	21,290	21,290	20,612
	<u>21,290</u>	<u>21,290</u>	<u>20,612</u>

7 Income from investments

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Deposit account interest	45	45	211
	<u>45</u>	<u>45</u>	<u>211</u>

8 Other income

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Sundry receipts	317	317	705
Charitable contracted income	165,759	165,759	182,733
Ring-fenced grants	9,000	9,000	15,000
	<u>175,076</u>	<u>175,076</u>	<u>198,438</u>

9 Expenditure on raising funds

	Unrestricted	Total	Total
		2021	2020
	£	£	£
<i>Fundraising trading costs</i>			
Purchases	2,803	2,803	(425)
Loose tools and equipment	1,156	1,156	1,384
	<u>3,959</u>	<u>3,959</u>	<u>959</u>

10 Expenditure on charitable activities

	Unrestricted	Total	Total
		2021	2020
	£	£	£
<i>Expenditure on charitable activities</i>			
Quarry Road site	2,533	2,533	2,444
Work team social fund	250	250	1,131
The Big Green Build	10,150	10,150	4,487
950 Trees Project	12,759	12,759	3,554
RCEF	38,394	38,394	-
Carpentry Project	4,032	4,032	-
	<u>68,118</u>	<u>68,118</u>	<u>11,616</u>

11 Other expenditure

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Advertising	502	502	461
Employee costs	154,185	154,185	131,931
Motor and travel costs	6,213	6,213	6,519
Premises costs	14,421	14,421	13,062
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	12,562	12,562	13,216
General administrative costs	15,229	15,229	10,091
Legal and professional costs	3,757	3,757	1,945
	<u>206,869</u>	<u>206,869</u>	<u>177,225</u>

12 Net (expenditure)/income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	12,056	13,287
Amortisation of intangible fixed assets	506	506

Notes to the Accounts

13 Staff costs

	2021	2020
Salaries and wages	152,636	130,573
	<u>152,636</u>	<u>130,573</u>

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

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

2021	2020
Number	Number
8	8
<u>8</u>	<u>8</u>

14 Intangible fixed assets

	Develop-ment costs	Total
	£	£
Cost		
At 1 December 2020	2,025	2,025
At 30 November 2021	<u>2,025</u>	<u>2,025</u>
Amortisation and impairment		
At 1 December 2020	506	506
Amortisation charge for the year	506	506
At 30 November 2021	<u>1,012</u>	<u>1,012</u>
Net book values		
At 30 November 2021	<u>1,013</u>	<u>1,013</u>
At 30 November 2020	<u>1,519</u>	<u>1,519</u>

15 Tangible fixed assets

	Plant and machinery	Motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 December 2020	40,794	50,768	30,323	121,885
Additions	5,373	-	2,061	7,434
At 30 November 2021	<u>46,167</u>	<u>50,768</u>	<u>32,384</u>	<u>129,319</u>
Depreciation and impairment				
At 1 December 2020	22,790	22,421	13,189	58,400
Depreciation charge for the year	3,507	5,670	2,879	12,056
At 30 November 2021	<u>26,297</u>	<u>28,091</u>	<u>16,068</u>	<u>70,456</u>
Net book values				
At 30 November 2021	<u>19,870</u>	<u>22,677</u>	<u>16,316</u>	<u>58,863</u>
At 30 November 2020	<u>18,004</u>	<u>28,347</u>	<u>17,134</u>	<u>63,485</u>

16 Stocks

	2021	2020
	£	£
Raw materials and consumables	1,700	2,750
	<u>1,700</u>	<u>2,750</u>
Carrying value analysed by activities	2021	2020
	£	£
Purchases	1,700	2,750
	<u>1,700</u>	<u>2,750</u>

17 Debtors

	2021	2020
	£	£
Trade debtors	24,854	23,007
Other debtors	152	1,548
Prepayments and accrued income	982	972
	<u>25,988</u>	<u>25,527</u>

18 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Trade creditors	3,006	360
Other taxes and social security	3,299	2,055
Other creditors	17,555	822
Accruals	(3)	1
	<u>23,857</u>	<u>3,238</u>

19 Movement in funds

	At 1 December 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 30 November 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	256,296	257,096	(278,946)	234,446
Total funds	<u>256,296</u>	<u>257,096</u>	<u>(278,946)</u>	<u>234,446</u>

20 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	59,876	59,876
Net current assets	174,570	174,570
	<u>234,446</u>	<u>234,446</u>

21 Reconciliation of net debt

	At 1 December 2020 £	Cash flows £	At 30 November 2021 £
Cash and cash equivalents	166,253	4,486	170,739
	<u>166,253</u>	<u>4,486</u>	<u>170,739</u>
Net debt	<u>166,253</u>	<u>4,486</u>	<u>170,739</u>

22 Related party disclosures
Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Just The Job Environmental Enterprise Ltd.
Detailed Statement of Financial Activities
for the year ended 30 November 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Fundraising and donations	126	126	1,551
	<u>126</u>	<u>126</u>	<u>1,551</u>
Charitable activities			
Quarry Road site	2,045	2,045	2,041
Action Towards Inclusion	-	-	81
The Big Green Build	7,828	7,828	15,132
950 Trees Project	20,686	20,686	6,005
RCEF	30,000	30,000	-
	<u>60,559</u>	<u>60,559</u>	<u>23,259</u>
Other trading activities			
Activities for generating funds	21,290	21,290	20,612
	<u>21,290</u>	<u>21,290</u>	<u>20,612</u>
Investments			
Deposit account interest	45	45	211
	<u>45</u>	<u>45</u>	<u>211</u>
Other			
Sundry receipts	317	317	705
Charitable contracted income	165,759	165,759	182,733
Ring-fenced grants	9,000	9,000	15,000
	<u>175,076</u>	<u>175,076</u>	<u>198,438</u>
Total income and endowments	257,096	257,096	244,071
Expenditure on:			
Costs of other trading activities			
Purchases	2,803	2,803	(425)
Loose tools and equipment	1,156	1,156	1,384
	<u>3,959</u>	<u>3,959</u>	<u>959</u>
Total of expenditure on raising funds	3,959	3,959	959
Charitable activities			
Quarry Road site	2,533	2,533	2,444
Work team social fund	250	250	1,131
The Big Green Build	10,150	10,150	4,487
950 Trees Project	12,759	12,759	3,554
RCEF	38,394	38,394	-
Carpentry Project	4,032	4,032	-
	<u>68,118</u>	<u>68,118</u>	<u>11,616</u>

Just The Job Environmental Enterprise Ltd.
Detailed Statement of Financial Activities

Total of expenditure on charitable activities

	68,118	68,118	11,616
Other expenditure			
Advertising	502	502	461
	<u>502</u>	<u>502</u>	<u>461</u>
Employee costs			
Salaries/wages	152,636	152,636	130,573
Staff training	450	450	726
Staff welfare	1,099	1,099	632
	<u>154,185</u>	<u>154,185</u>	<u>131,931</u>
Motor and travel costs			
Vehicles - General costs	4,264	4,264	5,022
Vehicles - Insurance and licences	1,705	1,705	1,256
Travel and subsistence	244	244	241
	<u>6,213</u>	<u>6,213</u>	<u>6,519</u>
Premises costs			
Rent	7,975	7,975	7,362
Rates	539	539	647
Light, heat and power	2,756	2,756	1,617
Other premises costs	3,151	3,151	3,436
	<u>14,421</u>	<u>14,421</u>	<u>13,062</u>
General administrative costs, including depreciation and amortisation			
Amortisation	506	506	506
Depreciation of Plant and machinery	3,507	3,507	3,177
Depreciation of Motor vehicles	5,670	5,670	7,087
Depreciation of Fixtures, fittings and equipment	2,879	2,879	3,023
Loss on disposal of tangible fixed assets	-	-	(577)
Bank charges	193	193	177
Equipment leasing and hire charges	3,135	3,135	1,551
Equipment repairs and maintenance	4,151	4,151	1,775
General insurances	3,262	3,262	2,766
Postage and couriers	-	-	29
Stationery and printing	1,282	1,282	1,087
Subscriptions	1,155	1,155	927
Sundry expenses	667	667	154
Telephone, fax and broadband	1,384	1,384	1,625
	<u>27,791</u>	<u>27,791</u>	<u>23,307</u>
Legal and professional costs			
Audit/Independent examination fees	900	900	-

Just The Job Environmental Enterprise Ltd.
Detailed Statement of Financial Activities

Accountancy	842	842	822
Payroll and bookkeeping	1,048	1,048	1,123
Consultancy	967	967	-
	<u>3,757</u>	<u>3,757</u>	<u>1,945</u>
Total of expenditure of other costs	206,869	206,869	177,225
Total expenditure	278,946	278,946	189,800
Net gains on investments	-	-	-
	<u>(21,850)</u>	<u>(21,850)</u>	<u>54,271</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	(21,850)	(21,850)	54,271
Other Gains	-	-	-
	<u>(21,850)</u>	<u>(21,850)</u>	<u>54,271</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	256,296	256,296	202,025
Total funds carried forward	<u>234,446</u>	<u>234,446</u>	<u>256,296</u>

Just The Job Environmental Enterprise Ltd.

Charity No. 1142496

Company No. 05542689

Trustees' Report and Unaudited Accounts

30 November 2021

Just The Job Environmental Enterprise Ltd.
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 November 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05542689

Charity No. 1142496

Registered Office

11 Finkle Street
Richmond
North Yorkshire
DL10 4QA

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

L.A. Arnold
S.C. Ganderton-Jackson
H.M. Grant
B.W. Hunter
R. Phillips
M.P. Thompson (Resigned 26 May 2021)

Accountants

Hindsight Accountants
11 Finkle Street
Richmond
North Yorkshire
DL10 4QA

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

B.W. Hunter
Trustee
27 June 2022

Just The Job Environmental Enterprise Ltd.
Statement of Financial Activities
for the year ended 30 November 2021

		Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes			
Income and endowments				
from:				
Donations and legacies	4	126	126	1,551
Charitable activities	5	60,559	60,559	23,259
Other trading activities	6	21,290	21,290	20,612
Investments	7	45	45	211
Other	8	175,076	175,076	198,438
Total		257,096	257,096	244,071
Expenditure on:				
Raising funds	9	3,959	3,959	959
Charitable activities	10	68,118	68,118	11,616
Other	11	206,869	206,869	177,225
Total		278,946	278,946	189,800
Net gains on investments		-	-	-
Net (expenditure)/income	12	(21,850)	(21,850)	54,271
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(21,850)	(21,850)	54,271
Other gains and losses				
Net movement in funds		(21,850)	(21,850)	54,271
Reconciliation of funds:				
Total funds brought forward		256,296	256,296	202,025
Total funds carried forward		234,446	234,446	256,296

Just The Job Environmental Enterprise Ltd.
Summary Income and Expenditure Account
for the year ended 30 November 2021

	2021	2020
	£	£
Income	257,051	243,860
Interest and investment income	45	211
Gross income for the year	<u>257,096</u>	<u>244,071</u>
Expenditure	266,384	176,584
Depreciation and charges for impairment of fixed assets	12,562	13,216
Total expenditure for the year	<u>278,946</u>	<u>189,800</u>
Net (expenditure)/income before tax for the year	(21,850)	54,271
Net (expenditure)/income for the year	<u><u>(21,850)</u></u>	<u><u>54,271</u></u>

Just The Job Environmental Enterprise Ltd.**Balance Sheet**

at 30 November 2021

Company No. 05542689	Notes	2021 £	2020 £
Fixed assets			
Intangible assets	14	1,013	1,519
Tangible assets	15	58,863	63,485
		<u>59,876</u>	<u>65,004</u>
Current assets			
Stocks	16	1,700	2,750
Debtors	17	25,988	25,527
Cash at bank and in hand		170,739	166,253
		<u>198,427</u>	<u>194,530</u>
Creditors: Amount falling due within one year	18	(23,857)	(3,238)
Net current assets		<u>174,570</u>	<u>191,292</u>
Total assets less current liabilities		<u>234,446</u>	<u>256,296</u>
Net assets excluding pension asset or liability		<u>234,446</u>	<u>256,296</u>
Total net assets		<u><u>234,446</u></u>	<u><u>256,296</u></u>
The funds of the charity			
Restricted funds	19		
Unrestricted funds	19		
General funds		234,446	256,296
		<u>234,446</u>	<u>256,296</u>
Reserves	19		
Total funds		<u><u>234,446</u></u>	<u><u>256,296</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 November 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 27 June 2022

And signed on its behalf by:

B.W. Hunter

Trustee

27 June 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Just The Job Environmental Enterprise Ltd.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Plant and machinery	15% Reducing balance
Motor vehicles	20% Reducing balance
Fixtures, fittings and equipment	15% Reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 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 for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	1,551	1,551
Charitable activities	23,259	23,259
Other trading activities	20,612	20,612
Investments	211	211
Other	198,438	198,438
Total	244,071	244,071
Expenditure on:		
Raising funds	959	959
Charitable activities	11,616	11,616
Other	177,225	177,225
Total	189,800	189,800
Net income	54,271	54,271
Net income before other gains/(losses)	54,271	54,271
Other gains and losses:		
Net movement in funds	54,271	54,271
Reconciliation of funds:		
Total funds brought forward	202,025	202,025
Total funds carried forward	256,296	256,296

4 Income from donations and legacies

	Unrestricted £	Total 2021 £	Total 2020 £
Fundraising and donations	126	126	1,551
	<u>126</u>	<u>126</u>	<u>1,551</u>

Just The Job Environmental Enterprise Ltd.
Notes to the Accounts

5 Income from charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Quarry Road site	2,045	2,045	2,041
Action Towards Inclusion	-	-	81
The Big Green Build	7,828	7,828	15,132
	<u>9,873</u>	<u>9,873</u>	<u>17,254</u>

6 Income from other trading activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Activities for generating funds	21,290	21,290	20,612
	<u>21,290</u>	<u>21,290</u>	<u>20,612</u>

7 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Deposit account interest	45	45	211
	<u>45</u>	<u>45</u>	<u>211</u>

8 Other income

	Unrestricted	Total 2021	Total 2020
	£	£	£
Sundry receipts	317	317	705
Charitable contracted income	165,759	165,759	182,733
Ring-fenced grants	9,000	9,000	15,000
	<u>175,076</u>	<u>175,076</u>	<u>198,438</u>

9 Expenditure on raising funds

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Fundraising trading costs</i>			
Purchases	2,803	2,803	(425)
Loose tools and equipment	1,156	1,156	1,384
	<u>3,959</u>	<u>3,959</u>	<u>959</u>

10 Expenditure on charitable activities

	Unrestricted	Total	Total
		2021	2020
	£	£	£
<i>Expenditure on charitable activities</i>			
Quarry Road site	2,533	2,533	2,444
Work team social fund	250	250	1,131
The Big Green Build	10,150	10,150	4,487
950 Trees Project	12,759	12,759	3,554
RCEF	38,394	38,394	-
Carpentry Project	4,032	4,032	-
	<u>68,118</u>	<u>68,118</u>	<u>11,616</u>

11 Other expenditure

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Advertising	502	502	461
Employee costs	154,185	154,185	131,931
Motor and travel costs	6,213	6,213	6,519
Premises costs	14,421	14,421	13,062
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	12,562	12,562	13,216
General administrative costs	15,229	15,229	10,091
Legal and professional costs	3,757	3,757	1,945
	<u>206,869</u>	<u>206,869</u>	<u>177,225</u>

12 Net (expenditure)/income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	12,056	13,287
Amortisation of intangible fixed assets	506	506

Just The Job Environmental Enterprise Ltd.**Notes to the Accounts****13 Staff costs**

	2021	2020
Salaries and wages	152,636	130,573
	<u>152,636</u>	<u>130,573</u>

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

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

2021	2020
Number	Number
8	8
<u>8</u>	<u>8</u>

14 Intangible fixed assets

	Develop- ment costs	Total
	£	£
Cost		
At 1 December 2020	2,025	2,025
At 30 November 2021	<u>2,025</u>	<u>2,025</u>
Amortisation and impairment		
At 1 December 2020	506	506
Amortisation charge for the year	506	506
At 30 November 2021	<u>1,012</u>	<u>1,012</u>
Net book values		
At 30 November 2021	<u>1,013</u>	<u>1,013</u>
At 30 November 2020	<u>1,519</u>	<u>1,519</u>

15 Tangible fixed assets

	Plant and machinery	Motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 December 2020	40,794	50,768	30,323	121,885
Additions	5,373	-	2,061	7,434
At 30 November 2021	<u>46,167</u>	<u>50,768</u>	<u>32,384</u>	<u>129,319</u>
Depreciation and impairment				
At 1 December 2020	22,790	22,421	13,189	58,400
Depreciation charge for the year	3,507	5,670	2,879	12,056
At 30 November 2021	<u>26,297</u>	<u>28,091</u>	<u>16,068</u>	<u>70,456</u>
Net book values				
At 30 November 2021	<u>19,870</u>	<u>22,677</u>	<u>16,316</u>	<u>58,863</u>
At 30 November 2020	<u>18,004</u>	<u>28,347</u>	<u>17,134</u>	<u>63,485</u>

16 Stocks

	2021	2020
	£	£
Raw materials and consumables	1,700	2,750
	<u>1,700</u>	<u>2,750</u>
Carrying value analysed by activities	2021	2020
	£	£
Purchases	1,700	2,750
	<u>1,700</u>	<u>2,750</u>

17 Debtors

	2021	2020
	£	£
Trade debtors	24,854	23,007
Other debtors	152	1,548
Prepayments and accrued income	982	972
	<u>25,988</u>	<u>25,527</u>

18 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Trade creditors	3,006	360
Other taxes and social security	3,299	2,055
Other creditors	17,555	822
Accruals	(3)	1
	<u>23,857</u>	<u>3,238</u>

19 Movement in funds

	At 1 December 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 30 November 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	256,296	257,096	(278,946)	234,446
Total funds	<u>256,296</u>	<u>257,096</u>	<u>(278,946)</u>	<u>234,446</u>

20 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	59,876	59,876
Net current assets	174,570	174,570
	<u>234,446</u>	<u>234,446</u>

21 Reconciliation of net debt

	At 1 December 2020 £	Cash flows £	At 30 November 2021 £
Cash and cash equivalents	166,253	4,486	170,739
	<u>166,253</u>	<u>4,486</u>	<u>170,739</u>
Net debt	<u>166,253</u>	<u>4,486</u>	<u>170,739</u>

22 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Just The Job Environmental Enterprise Ltd.
Detailed Statement of Financial Activities
for the year ended 30 November 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Fundraising and donations	126	126	1,551
	<u>126</u>	<u>126</u>	<u>1,551</u>
Charitable activities			
Quarry Road site	2,045	2,045	2,041
Action Towards Inclusion	-	-	81
The Big Green Build	7,828	7,828	15,132
950 Trees Project	20,686	20,686	6,005
RCEF	30,000	30,000	-
	<u>60,559</u>	<u>60,559</u>	<u>23,259</u>
Other trading activities			
Activities for generating funds	21,290	21,290	20,612
	<u>21,290</u>	<u>21,290</u>	<u>20,612</u>
Investments			
Deposit account interest	45	45	211
	<u>45</u>	<u>45</u>	<u>211</u>
Other			
Sundry receipts	317	317	705
Charitable contracted income	165,759	165,759	182,733
Ring-fenced grants	9,000	9,000	15,000
	<u>175,076</u>	<u>175,076</u>	<u>198,438</u>
Total income and endowments	257,096	257,096	244,071
Expenditure on:			
Costs of other trading activities			
Purchases	2,803	2,803	(425)
Loose tools and equipment	1,156	1,156	1,384
	<u>3,959</u>	<u>3,959</u>	<u>959</u>
Total of expenditure on raising funds	3,959	3,959	959
Charitable activities			
Quarry Road site	2,533	2,533	2,444
Work team social fund	250	250	1,131
The Big Green Build	10,150	10,150	4,487
950 Trees Project	12,759	12,759	3,554
RCEF	38,394	38,394	-
Carpentry Project	4,032	4,032	-
	<u>68,118</u>	<u>68,118</u>	<u>11,616</u>

Just The Job Environmental Enterprise Ltd.
Detailed Statement of Financial Activities

Total of expenditure on charitable activities

	68,118	68,118	11,616
Other expenditure			
Advertising	502	502	461
	<u>502</u>	<u>502</u>	<u>461</u>
Employee costs			
Salaries/wages	152,636	152,636	130,573
Staff training	450	450	726
Staff welfare	1,099	1,099	632
	<u>154,185</u>	<u>154,185</u>	<u>131,931</u>
Motor and travel costs			
Vehicles - General costs	4,264	4,264	5,022
Vehicles - Insurance and licences	1,705	1,705	1,256
Travel and subsistence	244	244	241
	<u>6,213</u>	<u>6,213</u>	<u>6,519</u>
Premises costs			
Rent	7,975	7,975	7,362
Rates	539	539	647
Light, heat and power	2,756	2,756	1,617
Other premises costs	3,151	3,151	3,436
	<u>14,421</u>	<u>14,421</u>	<u>13,062</u>
General administrative costs, including depreciation and amortisation			
Amortisation	506	506	506
Depreciation of Plant and machinery	3,507	3,507	3,177
Depreciation of Motor vehicles	5,670	5,670	7,087
Depreciation of Fixtures, fittings and equipment	2,879	2,879	3,023
Loss on disposal of tangible fixed assets	-	-	(577)
Bank charges	193	193	177
Equipment leasing and hire charges	3,135	3,135	1,551
Equipment repairs and maintenance	4,151	4,151	1,775
General insurances	3,262	3,262	2,766
Postage and couriers	-	-	29
Stationery and printing	1,282	1,282	1,087
Subscriptions	1,155	1,155	927
Sundry expenses	667	667	154
Telephone, fax and broadband	1,384	1,384	1,625
	<u>27,791</u>	<u>27,791</u>	<u>23,307</u>
Legal and professional costs			
Audit/Independent examination fees	900	900	-

Just The Job Environmental Enterprise Ltd.
Detailed Statement of Financial Activities

Accountancy	842	842	822
Payroll and bookkeeping	1,048	1,048	1,123
Consultancy	967	967	-
	<u>3,757</u>	<u>3,757</u>	<u>1,945</u>
Total of expenditure of other costs	206,869	206,869	177,225
Total expenditure	278,946	278,946	189,800
Net gains on investments	-	-	-
	<u>(21,850)</u>	<u>(21,850)</u>	<u>54,271</u>
Net (expenditure)/income	(21,850)	(21,850)	54,271
Net (expenditure)/income before other gains/(losses)	(21,850)	(21,850)	54,271
Other Gains	-	-	-
	<u>(21,850)</u>	<u>(21,850)</u>	<u>54,271</u>
Net movement in funds	(21,850)	(21,850)	54,271
Reconciliation of funds:			
Total funds brought forward	256,296	256,296	202,025
Total funds carried forward	<u>234,446</u>	<u>234,446</u>	<u>256,296</u>

JUST THE JOB ENVIRONMENTAL ENTERPRISES LIMITED

England & Wales - Charity number 1142496

Accounts



Annual Report 2020-21





Introduction

2020 has been an interesting year with the Covid 19 pandemic being a dominating feature of the whole year and on into 2021. No one thought at the AGM last year we would still be working around the Covid situation in May this year. We are just about to get the remaining Team Members back after over a year away. Staff quickly adjusted to home working and supporting our Team members from afar. Imaginative zoom meetings, Facebook videos, quizzes and activities all proved popular but a simple phone call was the most preferred method of contact. Gardening services when they resumed were done by staff and some very supportive family volunteers without who we would have struggled. Part way through the autumn we were able to have some of the Team members return to help with log deliveries and winter tasks at the Gardens but only in a reduced way. Everyone has worked incredibly hard through a difficult time and difficult circumstances and we continue to adjust to new situations and new working methods. This year has shown what a resilient, strong and committed team we all are at Just the Job.

Work Team Members

What a difficult and confusing day in March 2020 telling the team members they would not be able to attend Just the Job due to a word being repeatedly spoken about everywhere 'COVID 19'

It took a few weeks setting up a new routine with Work Team Members not attending Just the Job, we set up Zoom 3 times a week for an hour session of quizzes, social chat, discos and sing-alongs. With zoom we provided weekly activities on a private Facebook group for team members and parents, an activity pack full of goodies and a flat pack bird house was sent out to the team members. As we went into the second lockdown some team members were able to attend, coming back working in small bubbles in set working zones, which was not socially ideal but a safer option. For the team members not able to come back to Just the Job, some of the staff have been working remotely meeting them outside their home and going for a walk and chat, sitting in the garden having a singalong and even a kick around on the football pitch.

For all the team members and staff it has been a challenging year having to adapt to change. The team members have coped wonderfully but when they have struggled we've offered as much support as possible to help them and their families. The whole staff team would like to say a big well done to parents and carers as I'm sure there has been some challenging days.

The staff team have also had to adapt and work flexibly, some of the changes involved have been deep cleaning the building, a huge declutter and changing the set up to accommodate the small bubbles. 2 new huts were built at the gardens and Unit 40 providing extra space for break times. It was a great team effort to get things ready for the Team Members returning.

Gardening Services

Covid restrictions saw a halt to the gardening services at the start of the 2020 season. On resumption we restricted the service to those customers in most need and 2 school premises. This allowed us to cope with the volume of work and meet the needs of our most vulnerable customers at a time when they became increasingly isolated. The staff team were supported by family members volunteering their time and even the office team were seen out with the mowers. The gardening was carried out while also reorganising our workspaces and building huts in readiness for reopening.

Wood Fuel

With the quieter time in the summer 2020 we were able to reassess the wood storage and stocks. We have gradually built new storage areas and organised the drying process improving efficiency. With continued support of the DIO and Amey on the Garrison we built up a good stock of wood and this continued through the winter while we had a good season selling logs. We are currently working on bringing our stock from Marne Barracks as it has become increasingly difficult to access the site and we have been asked to vacate the store. Some further storage at the Gardens site is being created to accommodate the wood and a hard standing area for processing.

Gardens

The year at the Gardens has been very unusual with Jane working largely alone keeping things looking lovely. Income was generated through friends and acquaintances buying lots of baskets and plants even though no one could visit. In readiness for returning Team Members we put up a new hut, hired a toilet and put in a sink. After exploring options for bringing power to the Gardens we installed a gas powered water heater.

The Gardens have proved to be an important area for Team Members and staff as we returned to services from lockdown.



Community Orchard

The Orchard proved to be a great asset during lockdown as its use seemed to increase as people looked for natural places to walk and rest. Maintenance continued as best it could with Brigitte working hard to keep on top of things and some help from the gardening volunteers. During the year we were made aware of Japanese Knotweed in the quarry area. This has been assessed and a management plan put in place to kill off and manage the stands of knotweed.

Occupational Therapy

Activities moved onto social media platforms with a dedicated Facebook page and Zoom sessions three times a week. The variety of videos and activities was incredible from crafts to baking and quizzes to stories. All the staff contributed different videos and activities based on a theme for the week which covered topics as diverse as the environment and nature to food and music.

Zoom sessions developed quickly into great social events enjoyed by many of the Team Members. Quizzes were very popular but we also had music sessions, mini discos, exercise sessions, poetry and more.

Although the modern tech solutions were popular by far the most appreciated form of contact was a telephone call. Quick calls often turned into long chats.

We also sent out craft and activity packs to help keep people busy, designed individual specific packs when required and in some circumstances provided 1:1 support.

As well as supporting the Team Members through the difficult times our interventions were very much appreciated by the families. Our ability to work individually, understand their needs and work flexibly proved invaluable in creating great provision during unprecedented circumstances.

Developments

Through the Covid period we have had to adjust the way we worked and adapt our work environment. This has lead us to working in zones with the Team Members to

help reduce the mixing of people. Although this is a benefit for health & safety it does mean we don't see as much of each other and there is a less choice for activities from day to day.

Our gardening service adjusted to accommodate the reduced numbers and time available. This resulted in us just providing a service to those customers most in need. We have continued this into the current gardening season to allow the provision of a new project and further concentrate on developing the skills of our Team Members.

We have also had an opportunity to try out some carpentry work with the Members which proved very popular and has brought a new dimension into the practical skills training and team work development. Currently we are looking at a small range of planters and log stores to sell to cover the costs of materials and new tools.



Big Green Build

Fundraising and progress on the Big Green Build project was paused to allow us to concentrate on getting through the Covid period but at the end of this reporting period we have just been offered a substantial donation and we have contacted an independent fundraiser to help bring money from grants and trusts. We have continued to have the support of the local community and donations have arrived from several sources.

Finances

Just the Job Income 2019/20

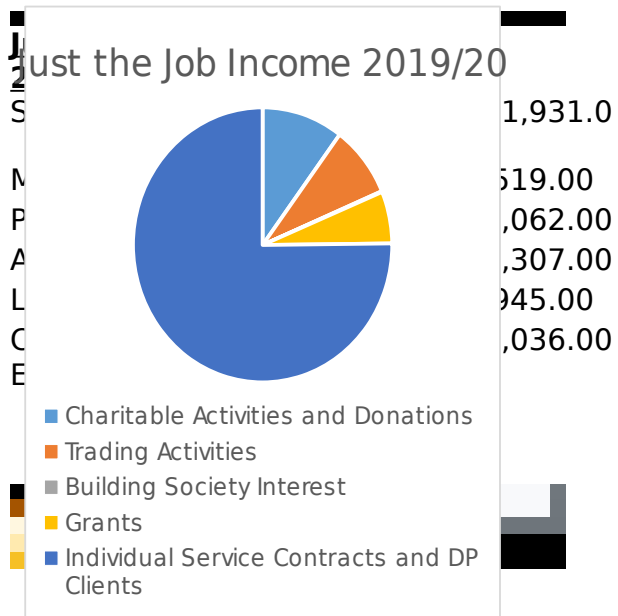
Charitable Activities and Donations
£24,810.00

Trading Activities
£20,612.00

Building Society Interest
£211.00

Grants
£15,000.00

Individual Service Contracts and DP Clients
£183,438.00



Finances remain stable with NYCC continuing their

funding throughout the Covid period. Although we had reduction of income with the gardening service we were eligible for one of the government grants which covered much of that shortfall. Extra expenses for preparing for the return to services has been offset in part by the reduction in costs for staff covering holidays and sickness.

Funding is set to remain constant going forward and earned income should see some recovery from last year's level.

Just The Job Environmental Enterprise Ltd.

Charity No. 1142496

Company No. 05542689

Trustees' Report and Unaudited Accounts

30 November 2020

Just The Job Environmental Enterprise Ltd.
Contents

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Notes to the Accounts	7 to 15
Detailed Statement of Financial Activities	16 to 18

Just The Job Environmental Enterprise Ltd.
Trustees Annual Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 November 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05542689

Charity No. 1142496

Registered Office

11 Finkle Street
Richmond
North Yorkshire
DL10 4QA

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

L.A. Arnold
A.J. Broadley
S.C. Ganderton-Jackson
H.M. Grant
B.W. Hunter
R. Phillips
M.P. Thompson

Accountants

Hindsight Accountants
11 Finkle Street
Richmond
North Yorkshire
DL10 4QA

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

S.C. Ganderton-Jackson
Trustee
30 November 2020

Just The Job Environmental Enterprise Ltd.

Independent Examiners Report

Independent Examiner's Report to the trustees of Just The Job Environmental Enterprise Ltd.

I report to the charity trustees on my examination of the accounts of Just The Job Environmental Enterprise Ltd. for the year ended 30 November 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

Anthony Fava
Institute of Chartered Accountants in England and Wales
Hindsight Accountants
11 Finkle Street
Richmond
North Yorkshire

DL10 4QA
30 November 2020

Just The Job Environmental Enterprise Ltd.
Statement of Financial Activities
for the year ended 30 November 2020

		Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
	Notes			
Income and endowments				
from:				
Donations and legacies	4	1,551	1,551	18,154
Charitable activities	5	23,259	23,259	5,034
Other trading activities	6	20,612	20,612	32,857
Investments	7	211	211	505
Other	8	198,438	198,438	151,190
Total		244,071	244,071	207,740
Expenditure on:				
Raising funds	9	959	959	5,524
Charitable activities	10	11,616	11,616	9,706
Other	11	177,225	177,225	174,203
Total		189,800	189,800	189,433
Net gains on investments		-	-	-
Net income	12	54,271	54,271	18,307
Transfers between funds		-	-	-
Net income before other gains/(losses)		54,271	54,271	18,307
Other gains and losses				
Net movement in funds		54,271	54,271	18,307
Reconciliation of funds:				
Total funds brought forward		202,025	202,025	183,718
Total funds carried forward		256,296	256,296	202,025

Just The Job Environmental Enterprise Ltd.
Summary Income and Expenditure Account
for the year ended 30 November 2020

	2020	2019
	£	£
Income	243,860	207,235
Interest and investment income	211	505
Gross income for the year	<u>244,071</u>	<u>207,740</u>
Expenditure	176,584	178,150
Depreciation and charges for impairment of fixed assets	13,216	11,283
Total expenditure for the year	<u>189,800</u>	<u>189,433</u>
Net income before tax for the year	54,271	18,307
Net income for the year	<u><u>54,271</u></u>	<u><u>18,307</u></u>

Just The Job Environmental Enterprise Ltd.**Balance Sheet**

at 30 November 2020

Company No. 05542689	Notes	2020 £	2019 £
Fixed assets			
Intangible assets	14	1,519	-
Tangible assets	15	63,485	39,949
		<u>65,004</u>	<u>39,949</u>
Current assets			
Stocks	16	2,750	1,000
Debtors	17	25,527	23,154
Cash at bank and in hand		166,253	142,499
		<u>194,530</u>	<u>166,653</u>
Creditors: Amount falling due within one year	18	(3,238)	(4,577)
Net current assets		<u>191,292</u>	<u>162,076</u>
Total assets less current liabilities		<u>256,296</u>	<u>202,025</u>
Net assets excluding pension asset or liability		<u>256,296</u>	<u>202,025</u>
Total net assets		<u><u>256,296</u></u>	<u><u>202,025</u></u>
The funds of the charity			
Restricted funds	19		
Unrestricted funds	19		
General funds		256,296	202,025
		<u>256,296</u>	<u>202,025</u>
Reserves	19		
Total funds		<u><u>256,296</u></u>	<u><u>202,025</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 November 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 30 November 2020

And signed on its behalf by:

S.C. Ganderton-Jackson
Trustee
30 November 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Just The Job Environmental Enterprise Ltd.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Plant and machinery	15% Reducing balance
Motor vehicles	20% Reducing balance
Fixtures, fittings and equipment	15% Reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 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 for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Total funds 2019 £
Income and endowments from:		
Donations and legacies	18,154	18,154
Charitable activities	5,034	5,034
Other trading activities	32,857	32,857
Investments	505	505
Other	151,190	151,190
Total	207,740	207,740
Expenditure on:		
Raising funds	5,524	5,524
Charitable activities	9,706	9,706
Other	174,203	174,203
Total	189,433	189,433
Net income	18,307	18,307
Net income before other gains/(losses)	18,307	18,307
Other gains and losses:		
Net movement in funds	18,307	18,307
Reconciliation of funds:		
Total funds brought forward	183,718	183,718
Total funds carried forward	202,025	202,025

Just The Job Environmental Enterprise Ltd.
Notes to the Accounts

4 Income from donations and legacies

	Unrestricted	Total 2020	Total 2019
	£	£	£
Fundraising and donations	1,551	1,551	18,154
	<u>1,551</u>	<u>1,551</u>	<u>18,154</u>

5 Income from charitable activities

	Unrestricted	Total 2020	Total 2019
	£	£	£
Quarry Road site	2,041	2,041	1,530
Work team social fund	-	-	204
Action Towards Inclusion	81	81	3,300
The Big Green Build	15,132	15,132	-
	<u>17,254</u>	<u>17,254</u>	<u>5,034</u>

6 Income from other trading activities

	Unrestricted	Total 2020	Total 2019
	£	£	£
Activities for generating funds	20,612	20,612	32,857
	<u>20,612</u>	<u>20,612</u>	<u>32,857</u>

7 Income from investments

	Unrestricted	Total 2020	Total 2019
	£	£	£
Deposit account interest	211	211	505
	<u>211</u>	<u>211</u>	<u>505</u>

8 Other income

	Unrestricted	Total 2020	Total 2019
	£	£	£
Sundry receipts	705	705	701
Charitable contracted income	182,733	182,733	148,797
Ring-fenced grants	15,000	15,000	1,692
	<u>198,438</u>	<u>198,438</u>	<u>151,190</u>

Just The Job Environmental Enterprise Ltd.
Notes to the Accounts

9 Expenditure on raising funds

	Unrestricted	Total	Total
	2020	2020	2019
	£	£	£
<i>Fundraising trading costs</i>			
Purchases	(425)	(425)	1,525
Loose tools and equipment	1,384	1,384	3,999
	<u>959</u>	<u>959</u>	<u>5,524</u>

10 Expenditure on charitable activities

	Unrestricted	Total	Total
	2020	2020	2019
	£	£	£
<i>Expenditure on charitable activities</i>			
Quarry Road site	2,444	2,444	2,728
Work team social fund	1,131	1,131	978
950 Trees Project	3,554	3,554	-
<i>Governance costs</i>			
	<u>7,129</u>	<u>7,129</u>	<u>3,706</u>

11 Other expenditure

	Unrestricted	Total	Total
	2020	2020	2019
	£	£	£
Advertising	461	461	824
Employee costs	131,931	131,931	127,487
Motor and travel costs	6,519	6,519	8,485
Premises costs	13,062	13,062	13,827
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	13,216	13,216	11,283
General administrative costs	10,091	10,091	9,496
Legal and professional costs	1,945	1,945	2,801
	<u>177,225</u>	<u>177,225</u>	<u>174,203</u>

12 Net income before transfers

	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	13,287	7,519
Amortisation of intangible fixed assets	506	-
Independent Examiner's fee	822	810

Just The Job Environmental Enterprise Ltd.

Notes to the Accounts

13 Staff costs

Salaries and wages	130,573	125,222
	<u>130,573</u>	<u>125,222</u>

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

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

2020	2019
Number	Number
8	8
<u>8</u>	<u>8</u>

14 Intangible fixed assets

	Develop-ment costs	Total
	£	£
Cost		
Additions	2,025	2,025
At 30 November 2020	<u>2,025</u>	<u>2,025</u>
Amortisation and impairment		
Amortisation charge for the year	506	506
At 30 November 2020	<u>506</u>	<u>506</u>
Net book values		
At 30 November 2020	<u>1,519</u>	<u>1,519</u>

15 Tangible fixed assets

	Plant and machinery	Motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 December 2019	37,789	37,566	25,570	100,925
Additions	3,005	29,988	4,753	37,746
Disposals	-	(16,786)	-	(16,786)
At 30 November 2020	<u>40,794</u>	<u>50,768</u>	<u>30,323</u>	<u>121,885</u>
Depreciation and impairment				
At 1 December 2019	19,613	31,197	10,166	60,976
Depreciation charge for the year	3,177	7,087	3,023	13,287
Disposals	-	(15,863)	-	(15,863)
At 30 November 2020	<u>22,790</u>	<u>22,421</u>	<u>13,189</u>	<u>58,400</u>
Net book values				
At 30 November 2020	<u>18,004</u>	<u>28,347</u>	<u>17,134</u>	<u>63,485</u>
At 30 November 2019	<u>18,176</u>	<u>6,369</u>	<u>15,404</u>	<u>39,949</u>

16 Stocks

	2020	2019
	£	£
Raw materials and consumables	2,750	1,000
	<u>2,750</u>	<u>1,000</u>
Carrying value analysed by activities	2020	2019
	£	£
Purchases	2,750	2,750
	<u>2,750</u>	<u>2,750</u>

17 Debtors

	2020	2019
	£	£
Trade debtors	23,007	21,908
Other debtors	1,548	-
Prepayments and accrued income	972	1,246
	<u>25,527</u>	<u>23,154</u>

18 Creditors:

amounts falling due within one year

	2020	2019
	£	£
Trade creditors	360	2,048
Other taxes and social security	2,055	1,721
Other creditors	822	810
Accruals and deferred income	1	(2)
	<u>3,238</u>	<u>4,577</u>

19 Movement in funds

	At 1 December 2019	Incoming resources (including other gains/losses) £	Resources expended £	At 30 November 2020 £
Restricted funds:				
Unrestricted funds:				
General funds	202,025	244,071	(189,800)	256,296
Revaluation Reserves:				
Total funds	<u>202,025</u>	<u>244,071</u>	<u>(189,800)</u>	<u>256,296</u>

20 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	65,004	65,004
Net current assets	191,292	191,292
	<u>256,296</u>	<u>256,296</u>

21 Reconciliation of net debt

	At 1 December 2019 £	Cash flows £	New HP/Finance leases £	At 30 November 2020 £
Cash and cash equivalents	142,499	23,754		166,253
	<u>142,499</u>	<u>23,754</u>	-	<u>166,253</u>
Net debt	<u>142,499</u>	<u>23,754</u>	-	<u>166,253</u>

22 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Just The Job Environmental Enterprise Ltd.
Detailed Statement of Financial Activities
for the year ended 30 November 2020

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies			
Fundraising and donations	1,551	1,551	18,154
	<u>1,551</u>	<u>1,551</u>	<u>18,154</u>
Charitable activities			
Quarry Road site	2,041	2,041	1,530
Work team social fund	-	-	204
Action Towards Inclusion	81	81	3,300
The Big Green Build	15,132	15,132	-
950 Trees Project	6,005	6,005	-
	<u>23,259</u>	<u>23,259</u>	<u>5,034</u>
Other trading activities			
Activities for generating funds	20,612	20,612	32,857
	<u>20,612</u>	<u>20,612</u>	<u>32,857</u>
Investments			
Deposit account interest	211	211	505
	<u>211</u>	<u>211</u>	<u>505</u>
Other			
Sundry receipts	705	705	701
Charitable contracted income	182,733	182,733	148,797
Ring-fenced grants	15,000	15,000	1,692
	<u>198,438</u>	<u>198,438</u>	<u>151,190</u>
Total income and endowments	244,071	244,071	207,740
Expenditure on:			
Costs of other trading activities			
Purchases	(425)	(425)	1,525
Loose tools and equipment	1,384	1,384	3,999
	<u>959</u>	<u>959</u>	<u>5,524</u>
Total of expenditure on raising funds	959	959	5,524
Charitable activities			
Quarry Road site	2,444	2,444	2,728
Work team social fund	1,131	1,131	978
The Big Green Build	4,487	4,487	6,000
950 Trees Project	3,554	3,554	-
	<u>11,616</u>	<u>11,616</u>	<u>9,706</u>
Total of expenditure on charitable activities	11,616	11,616	9,706

Just The Job Environmental Enterprise Ltd.
Detailed Statement of Financial Activities

Other expenditure

Advertising	461	461	824
	<u>461</u>	<u>461</u>	<u>824</u>

Employee costs

Salaries/wages	130,573	130,573	125,222
Staff training	726	726	1,075
Staff welfare	632	632	1,190
	<u>131,931</u>	<u>131,931</u>	<u>127,487</u>

Motor and travel costs

Vehicles - General costs	5,022	5,022	5,655
Vehicles - Insurance and licences	1,256	1,256	1,085
Travel and subsistence	241	241	1,745
	<u>6,519</u>	<u>6,519</u>	<u>8,485</u>

Premises costs

Rent	7,362	7,362	7,775
Rates	647	647	672
Light, heat and power	1,617	1,617	3,682
Premises insurances	-	-	264
Other premises costs	3,436	3,436	1,434
	<u>13,062</u>	<u>13,062</u>	<u>13,827</u>

General administrative costs,
including depreciation and
amortisation

Amortisation	506	506	-
Depreciation of Plant and machinery	3,177	3,177	3,208
Depreciation of Motor vehicles	7,087	7,087	1,593
Depreciation of Fixtures, fittings and equipment	3,023	3,023	2,718
Profit on disposal of tangible fixed assets	(577)	(577)	3,764
Bad debts	-	-	222
Bank charges	177	177	269
Equipment leasing and hire charges	1,551	1,551	183
Equipment repairs and maintenance	1,775	1,775	2,847
General insurances	2,766	2,766	2,524
Postage and couriers	29	29	36
Stationery and printing	1,087	1,087	1,413
Subscriptions	927	927	880
Sundry expenses	154	154	377
Telephone, fax and broadband	1,625	1,625	745
	<u>23,307</u>	<u>23,307</u>	<u>20,779</u>

Legal and professional costs

Accountancy	822	822	810
Payroll and bookkeeping	1,123	1,123	1,914

Just The Job Environmental Enterprise Ltd.
Detailed Statement of Financial Activities

Consultancy fees			-	-	77
			1,945	1,945	2,801
Total of expenditure of other costs			177,225	177,225	174,203
Total expenditure			189,800	189,800	189,433
Net gains on investments			-	-	-
			54,271	54,271	18,307
Net income					
Net income before other gains/(losses)			54,271	54,271	18,307
Other Gains			-	-	-
Net movement in funds			54,271	54,271	18,307
Reconciliation of funds:					
Total funds brought forward	202,025	-	-	202,025	183,718
Total funds carried forward	<u>256,296</u>	<u>-</u>	<u>-</u>	<u>256,296</u>	<u>202,025</u>

Just The Job Environmental Enterprise Ltd.

Charity No. 1142496

Company No. 05542689

Trustees' Report and Unaudited Accounts

30 November 2020

Just The Job Environmental Enterprise Ltd.
Contents

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Notes to the Accounts	7 to 15
Detailed Statement of Financial Activities	16 to 18

Just The Job Environmental Enterprise Ltd.
Trustees Annual Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 November 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05542689

Charity No. 1142496

Registered Office

11 Finkle Street
Richmond
North Yorkshire
DL10 4QA

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

L.A. Arnold
A.J. Broadley
S.C. Ganderton-Jackson
H.M. Grant
B.W. Hunter
R. Phillips
M.P. Thompson

Accountants

Hindsight Accountants
11 Finkle Street
Richmond
North Yorkshire
DL10 4QA

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

S.C. Ganderton-Jackson
Trustee
30 November 2020

Just The Job Environmental Enterprise Ltd.

Independent Examiners Report

Independent Examiner's Report to the trustees of Just The Job Environmental Enterprise Ltd.

I report to the charity trustees on my examination of the accounts of Just The Job Environmental Enterprise Ltd. for the year ended 30 November 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

Anthony Fava
Institute of Chartered Accountants in England and Wales
Hindsight Accountants
11 Finkle Street
Richmond
North Yorkshire

DL10 4QA
30 November 2020

Just The Job Environmental Enterprise Ltd.
Statement of Financial Activities
for the year ended 30 November 2020

		Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
	Notes			
Income and endowments from:				
Donations and legacies	4	1,551	1,551	18,154
Charitable activities	5	23,259	23,259	5,034
Other trading activities	6	20,612	20,612	32,857
Investments	7	211	211	505
Other	8	198,438	198,438	151,190
Total		244,071	244,071	207,740
Expenditure on:				
Raising funds	9	959	959	5,524
Charitable activities	10	11,616	11,616	9,706
Other	11	177,225	177,225	174,203
Total		189,800	189,800	189,433
Net gains on investments		-	-	-
Net income	12	54,271	54,271	18,307
Transfers between funds		-	-	-
Net income before other gains/(losses)		54,271	54,271	18,307
Other gains and losses				
Net movement in funds		54,271	54,271	18,307
Reconciliation of funds:				
Total funds brought forward		202,025	202,025	183,718
Total funds carried forward		256,296	256,296	202,025

Just The Job Environmental Enterprise Ltd.
Summary Income and Expenditure Account
for the year ended 30 November 2020

	2020	2019
	£	£
Income	243,860	207,235
Interest and investment income	211	505
Gross income for the year	<u>244,071</u>	<u>207,740</u>
Expenditure	176,584	178,150
Depreciation and charges for impairment of fixed assets	13,216	11,283
Total expenditure for the year	<u>189,800</u>	<u>189,433</u>
Net income before tax for the year	54,271	18,307
Net income for the year	<u><u>54,271</u></u>	<u><u>18,307</u></u>

Just The Job Environmental Enterprise Ltd.**Balance Sheet**

at 30 November 2020

Company No. 05542689	Notes	2020 £	2019 £
Fixed assets			
Intangible assets	14	1,519	-
Tangible assets	15	63,485	39,949
		<u>65,004</u>	<u>39,949</u>
Current assets			
Stocks	16	2,750	1,000
Debtors	17	25,527	23,154
Cash at bank and in hand		166,253	142,499
		<u>194,530</u>	<u>166,653</u>
Creditors: Amount falling due within one year	18	(3,238)	(4,577)
Net current assets		<u>191,292</u>	<u>162,076</u>
Total assets less current liabilities		<u>256,296</u>	<u>202,025</u>
Net assets excluding pension asset or liability		<u>256,296</u>	<u>202,025</u>
Total net assets		<u><u>256,296</u></u>	<u><u>202,025</u></u>
The funds of the charity			
Restricted funds	19		
Unrestricted funds	19		
General funds		256,296	202,025
		<u>256,296</u>	<u>202,025</u>
Reserves	19		
Total funds		<u><u>256,296</u></u>	<u><u>202,025</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 November 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 30 November 2020

And signed on its behalf by:

S.C. Ganderton-Jackson
Trustee
30 November 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Just The Job Environmental Enterprise Ltd.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Plant and machinery	15% Reducing balance
Motor vehicles	20% Reducing balance
Fixtures, fittings and equipment	15% Reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Notes to the Accounts

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 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 for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Notes to the Accounts

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Total funds 2019 £
Income and endowments from:		
Donations and legacies	18,154	18,154
Charitable activities	5,034	5,034
Other trading activities	32,857	32,857
Investments	505	505
Other	151,190	151,190
Total	207,740	207,740
Expenditure on:		
Raising funds	5,524	5,524
Charitable activities	9,706	9,706
Other	174,203	174,203
Total	189,433	189,433
Net income	18,307	18,307
Net income before other gains/(losses)	18,307	18,307
Other gains and losses:		
Net movement in funds	18,307	18,307
Reconciliation of funds:		
Total funds brought forward	183,718	183,718
Total funds carried forward	202,025	202,025

Just The Job Environmental Enterprise Ltd.
Notes to the Accounts

4 Income from donations and legacies

	Unrestricted	Total 2020	Total 2019
	£	£	£
Fundraising and donations	1,551	1,551	18,154
	<u>1,551</u>	<u>1,551</u>	<u>18,154</u>

5 Income from charitable activities

	Unrestricted	Total 2020	Total 2019
	£	£	£
Quarry Road site	2,041	2,041	1,530
Work team social fund	-	-	204
Action Towards Inclusion	81	81	3,300
The Big Green Build	15,132	15,132	-
	<u>17,254</u>	<u>17,254</u>	<u>5,034</u>

6 Income from other trading activities

	Unrestricted	Total 2020	Total 2019
	£	£	£
Activities for generating funds	20,612	20,612	32,857
	<u>20,612</u>	<u>20,612</u>	<u>32,857</u>

7 Income from investments

	Unrestricted	Total 2020	Total 2019
	£	£	£
Deposit account interest	211	211	505
	<u>211</u>	<u>211</u>	<u>505</u>

8 Other income

	Unrestricted	Total 2020	Total 2019
	£	£	£
Sundry receipts	705	705	701
Charitable contracted income	182,733	182,733	148,797
Ring-fenced grants	15,000	15,000	1,692
	<u>198,438</u>	<u>198,438</u>	<u>151,190</u>

Just The Job Environmental Enterprise Ltd.
Notes to the Accounts

9 Expenditure on raising funds

	Unrestricted	Total	Total
	2020	2020	2019
	£	£	£
<i>Fundraising trading costs</i>			
Purchases	(425)	(425)	1,525
Loose tools and equipment	1,384	1,384	3,999
	<u>959</u>	<u>959</u>	<u>5,524</u>

10 Expenditure on charitable activities

	Unrestricted	Total	Total
	2020	2020	2019
	£	£	£
<i>Expenditure on charitable activities</i>			
Quarry Road site	2,444	2,444	2,728
Work team social fund	1,131	1,131	978
950 Trees Project	3,554	3,554	-
<i>Governance costs</i>			
	<u>7,129</u>	<u>7,129</u>	<u>3,706</u>

11 Other expenditure

	Unrestricted	Total	Total
	2020	2020	2019
	£	£	£
Advertising	461	461	824
Employee costs	131,931	131,931	127,487
Motor and travel costs	6,519	6,519	8,485
Premises costs	13,062	13,062	13,827
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	13,216	13,216	11,283
General administrative costs	10,091	10,091	9,496
Legal and professional costs	1,945	1,945	2,801
	<u>177,225</u>	<u>177,225</u>	<u>174,203</u>

12 Net income before transfers

	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	13,287	7,519
Amortisation of intangible fixed assets	506	-
Independent Examiner's fee	822	810

Just The Job Environmental Enterprise Ltd.**Notes to the Accounts****13 Staff costs**

Salaries and wages	130,573	125,222
	<u>130,573</u>	<u>125,222</u>

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

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

2020	2019
Number	Number
8	8
<u>8</u>	<u>8</u>

14 Intangible fixed assets

	Develop-ment costs	Total
	£	£
Cost		
Additions	2,025	2,025
At 30 November 2020	<u>2,025</u>	<u>2,025</u>
Amortisation and impairment		
Amortisation charge for the year	506	506
At 30 November 2020	<u>506</u>	<u>506</u>
Net book values		
At 30 November 2020	<u>1,519</u>	<u>1,519</u>

15 Tangible fixed assets

	Plant and machinery	Motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 December 2019	37,789	37,566	25,570	100,925
Additions	3,005	29,988	4,753	37,746
Disposals	-	(16,786)	-	(16,786)
At 30 November 2020	<u>40,794</u>	<u>50,768</u>	<u>30,323</u>	<u>121,885</u>
Depreciation and impairment				
At 1 December 2019	19,613	31,197	10,166	60,976
Depreciation charge for the year	3,177	7,087	3,023	13,287
Disposals	-	(15,863)	-	(15,863)
At 30 November 2020	<u>22,790</u>	<u>22,421</u>	<u>13,189</u>	<u>58,400</u>
Net book values				
At 30 November 2020	<u>18,004</u>	<u>28,347</u>	<u>17,134</u>	<u>63,485</u>
At 30 November 2019	<u>18,176</u>	<u>6,369</u>	<u>15,404</u>	<u>39,949</u>

16 Stocks

	2020	2019
	£	£
Raw materials and consumables	2,750	1,000
	<u>2,750</u>	<u>1,000</u>
Carrying value analysed by activities	2020	2019
	£	£
Purchases	2,750	2,750
	<u>2,750</u>	<u>2,750</u>

17 Debtors

	2020	2019
	£	£
Trade debtors	23,007	21,908
Other debtors	1,548	-
Prepayments and accrued income	972	1,246
	<u>25,527</u>	<u>23,154</u>

18 Creditors:

amounts falling due within one year

	2020	2019
	£	£
Trade creditors	360	2,048
Other taxes and social security	2,055	1,721
Other creditors	822	810
Accruals and deferred income	1	(2)
	<u>3,238</u>	<u>4,577</u>

19 Movement in funds

	At 1 December 2019	Incoming resources (including other gains/losses) £	Resources expended £	At 30 November 2020 £
Restricted funds:				
Unrestricted funds:				
General funds	202,025	244,071	(189,800)	256,296
Revaluation Reserves:				
Total funds	<u>202,025</u>	<u>244,071</u>	<u>(189,800)</u>	<u>256,296</u>

20 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	65,004	65,004
Net current assets	191,292	191,292
	<u>256,296</u>	<u>256,296</u>

21 Reconciliation of net debt

	At 1 December 2019 £	Cash flows £	New HP/Finance leases £	At 30 November 2020 £
Cash and cash equivalents	142,499	23,754		166,253
	<u>142,499</u>	<u>23,754</u>	-	<u>166,253</u>
Net debt	<u>142,499</u>	<u>23,754</u>	-	<u>166,253</u>

22 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Just The Job Environmental Enterprise Ltd.
Detailed Statement of Financial Activities
for the year ended 30 November 2020

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies			
Fundraising and donations	1,551	1,551	18,154
	<u>1,551</u>	<u>1,551</u>	<u>18,154</u>
Charitable activities			
Quarry Road site	2,041	2,041	1,530
Work team social fund	-	-	204
Action Towards Inclusion	81	81	3,300
The Big Green Build	15,132	15,132	-
950 Trees Project	6,005	6,005	-
	<u>23,259</u>	<u>23,259</u>	<u>5,034</u>
Other trading activities			
Activities for generating funds	20,612	20,612	32,857
	<u>20,612</u>	<u>20,612</u>	<u>32,857</u>
Investments			
Deposit account interest	211	211	505
	<u>211</u>	<u>211</u>	<u>505</u>
Other			
Sundry receipts	705	705	701
Charitable contracted income	182,733	182,733	148,797
Ring-fenced grants	15,000	15,000	1,692
	<u>198,438</u>	<u>198,438</u>	<u>151,190</u>
Total income and endowments	244,071	244,071	207,740
Expenditure on:			
Costs of other trading activities			
Purchases	(425)	(425)	1,525
Loose tools and equipment	1,384	1,384	3,999
	<u>959</u>	<u>959</u>	<u>5,524</u>
Total of expenditure on raising funds	959	959	5,524
Charitable activities			
Quarry Road site	2,444	2,444	2,728
Work team social fund	1,131	1,131	978
The Big Green Build	4,487	4,487	6,000
950 Trees Project	3,554	3,554	-
	<u>11,616</u>	<u>11,616</u>	<u>9,706</u>
Total of expenditure on charitable activities	11,616	11,616	9,706

Just The Job Environmental Enterprise Ltd.
Detailed Statement of Financial Activities

Other expenditure

Advertising	461	461	824
	<u>461</u>	<u>461</u>	<u>824</u>

Employee costs

Salaries/wages	130,573	130,573	125,222
Staff training	726	726	1,075
Staff welfare	632	632	1,190
	<u>131,931</u>	<u>131,931</u>	<u>127,487</u>

Motor and travel costs

Vehicles - General costs	5,022	5,022	5,655
Vehicles - Insurance and licences	1,256	1,256	1,085
Travel and subsistence	241	241	1,745
	<u>6,519</u>	<u>6,519</u>	<u>8,485</u>

Premises costs

Rent	7,362	7,362	7,775
Rates	647	647	672
Light, heat and power	1,617	1,617	3,682
Premises insurances	-	-	264
Other premises costs	3,436	3,436	1,434
	<u>13,062</u>	<u>13,062</u>	<u>13,827</u>

General administrative costs,
including depreciation and
amortisation

Amortisation	506	506	-
Depreciation of Plant and machinery	3,177	3,177	3,208
Depreciation of Motor vehicles	7,087	7,087	1,593
Depreciation of Fixtures, fittings and equipment	3,023	3,023	2,718
Profit on disposal of tangible fixed assets	(577)	(577)	3,764
Bad debts	-	-	222
Bank charges	177	177	269
Equipment leasing and hire charges	1,551	1,551	183
Equipment repairs and maintenance	1,775	1,775	2,847
General insurances	2,766	2,766	2,524
Postage and couriers	29	29	36
Stationery and printing	1,087	1,087	1,413
Subscriptions	927	927	880
Sundry expenses	154	154	377
Telephone, fax and broadband	1,625	1,625	745
	<u>23,307</u>	<u>23,307</u>	<u>20,779</u>

Legal and professional costs

Accountancy	822	822	810
Payroll and bookkeeping	1,123	1,123	1,914

Just The Job Environmental Enterprise Ltd.
Detailed Statement of Financial Activities

Consultancy fees			-	-	77
			1,945	1,945	2,801
Total of expenditure of other costs			177,225	177,225	174,203
Total expenditure			189,800	189,800	189,433
Net gains on investments			-	-	-
			54,271	54,271	18,307
Net income					
Net income before other gains/(losses)			54,271	54,271	18,307
Other Gains			-	-	-
Net movement in funds			54,271	54,271	18,307
Reconciliation of funds:					
Total funds brought forward	202,025	-	-	202,025	183,718
Total funds carried forward	<u>256,296</u>	<u>-</u>	<u>-</u>	<u>256,296</u>	<u>202,025</u>