



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

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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

S C Ganderton-Jackson

(Appointed 28 November 2022)

(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

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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.

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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	–	–	–
	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	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
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
Investment income		
Deposit account interest	41	45
Other income		
Sundry receipts	—	317
Ring-fenced grants	—	9,000
	<u>—</u>	<u>9,317</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	280,360	278,946
Net income/(expenditure)	85,929	(21,850)

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

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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

		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)*

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	<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><u>63,468</u></u>	<u><u>54,233</u></u>