



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
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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)*

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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

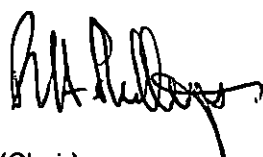
accessible for viewing by the General Manager and Business Administration Manager. Policies and procedures for handling deposits, reconciling statements, safeguarding access, etc. will be the same as established for any of the organisation's other bank accounts. Monthly updates of the fund will be included 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		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.

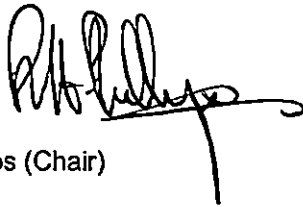
Just The Job Environmental Enterprise Ltd

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><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
	293,676	202,099
Costs of charitable activities	300,066	202,099
Costs of other trading activities		
Purchases	4,484	6,797
Loose tools and equipment	1,088	1,209
	5,572	8,006
Costs of other trading activities	5,572	8,006

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

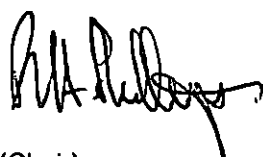
accessible for viewing by the General Manager and Business Administration Manager. Policies and procedures for handling deposits, reconciling statements, safeguarding access, etc. will be the same as established for any of the organisation's other bank accounts. Monthly updates of the fund will be included 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

			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.

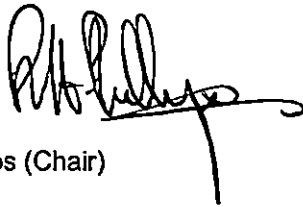
Just The Job Environmental Enterprise Ltd

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	—
	<u> </u>	<u> </u>
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>
	<u> </u>	<u> </u>
Costs of charitable activities	300,066	202,099
	<u> </u>	<u> </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>
	<u> </u>	<u> </u>
Costs of other trading activities	5,572	8,006
	<u> </u>	<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 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>