

just the job



ANNUAL REPORT 2024-25



Introduction

Work Team Members

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

Gardening Services

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

Wood Fuel

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

Gardens & Orchard

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

Spoon Club

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

Carpentry Project

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

Art & Design

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

Volunteers

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

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

Kings Award for Volunteer Services

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

Big Green Build

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

Thank You

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

Statement by the Chair of the Board of Trustees

COMPANY REGISTRATION NUMBER: 05542689
CHARITY REGISTRATION NUMBER: 1142496

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

CHIPCHASE MANNERS

Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

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

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

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

Year ended 30 November 2024

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

Reference and administrative details

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

The trustees

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

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

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

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

Year ended 30 November 2024

Structure, governance and management *(continued)*

Work Team Members

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

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

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

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

Objectives and activities

Gardening Services

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

Wood Fuel

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

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

Year ended 30 November 2024

Objectives and activities *(continued)*

Gardens & Orchard

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

Spoon Club

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

Carpentry Project

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

Arts & Crafts

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

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

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

Year ended 30 November 2024

Objectives and activities *(continued)*

Volunteers

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

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

Strategic report

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

Achievements and performance

Big Green Build

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

Stay Healthy Independent & Connected

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

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

Year ended 30 November 2024

Achievements and performance *(continued)*

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

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

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

IT

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

Thank you

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

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

Year ended 30 November 2024

Financial review

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

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

Reserves Policy

Purpose

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

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

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

Cash reserve fund balance

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

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

Use of the cash reserve

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

Management of the cash reserve

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

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

Year ended 30 November 2024

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

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

Authorisation of draw-down of the reserve

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

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

Richard Phillips

R Phillips (Chair)
Director

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

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

Year ended 30 November 2024

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

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

Year ended 30 November 2024

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

Sara-Louise Dickman

Sara-Louise Dickman ACA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2024

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

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

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

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

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

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

Directors' responsibilities:

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

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

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

Richard Phillips

R Phillips (Chair)
Director

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 November 2024

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

3. Accounting policies *(continued)*

Impairment of fixed assets

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

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

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

Stocks

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

Defined contribution plans

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

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

4. Limited by guarantee

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

5. Donations and legacies

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

6. Charitable activities

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

6. Charitable activities *(continued)*

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

7. Other trading activities

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

8. Investment income

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

9. Expenditure on charitable activities by fund type

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

10. Net income/(expenditure)

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

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

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

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

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

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

	2024	2023
Number of staff - all	9	8

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

12. Independent examination fees

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

13. Trustee remuneration and expenses

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

14. Intangible assets

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

15. Tangible fixed assets

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

16. Stocks

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

17. Debtors

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

18. Creditors: amounts falling due within one year

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

19. Analysis of charitable funds

Unrestricted funds

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

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

Restricted funds

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

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

19. Analysis of charitable funds *(continued)*

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

Purposes of restricted funds:

950 Trees Project - maintenance and development of community woodland.

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

20. Analysis of net assets between funds

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

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Management Information

Year ended 30 November 2024

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

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

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

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

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

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

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

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

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

COMPANY REGISTRATION NUMBER: 05542689
CHARITY REGISTRATION NUMBER: 1142496

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

CHIPCHASE MANNERS

Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

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

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

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

Year ended 30 November 2024

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

Reference and administrative details

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

The trustees

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

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

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

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

Year ended 30 November 2024

Structure, governance and management *(continued)*

Work Team Members

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

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

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

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

Objectives and activities

Gardening Services

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

Wood Fuel

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

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

Year ended 30 November 2024

Objectives and activities *(continued)*

Gardens & Orchard

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

Spoon Club

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

Carpentry Project

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

Arts & Crafts

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

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

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

Year ended 30 November 2024

Objectives and activities *(continued)*

Volunteers

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

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

Strategic report

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

Achievements and performance

Big Green Build

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

Stay Healthy Independent & Connected

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

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

Year ended 30 November 2024

Achievements and performance *(continued)*

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

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

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

IT

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

Thank you

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

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

Year ended 30 November 2024

Financial review

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

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

Reserves Policy

Purpose

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

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

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

Cash reserve fund balance

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

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

Use of the cash reserve

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

Management of the cash reserve

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

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

Year ended 30 November 2024

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

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

Authorisation of draw-down of the reserve

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

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

Richard Phillips

R Phillips (Chair)
Director

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

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

Year ended 30 November 2024

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

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

Year ended 30 November 2024

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

Sara-Louise Dickman

Sara-Louise Dickman ACA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2024

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

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

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

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

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

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

Directors' responsibilities:

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

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

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

Richard Phillips

R Phillips (Chair)
Director

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 November 2024

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

3. Accounting policies *(continued)*

Intangible assets

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

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

Amortisation

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

Development costs - 25% straight line

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

Tangible assets

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

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

Depreciation

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

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

3. Accounting policies *(continued)*

Impairment of fixed assets

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

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

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

Stocks

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

Defined contribution plans

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

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

4. Limited by guarantee

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

5. Donations and legacies

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

6. Charitable activities

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

6. Charitable activities *(continued)*

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

7. Other trading activities

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

8. Investment income

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

9. Expenditure on charitable activities by fund type

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

10. Net income/(expenditure)

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

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

11. Staff costs

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

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

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

	2024	2023
Number of staff - all	9	8

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

12. Independent examination fees

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

13. Trustee remuneration and expenses

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

14. Intangible assets

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

15. Tangible fixed assets

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

16. Stocks

	2024 £	2023 £
Raw materials and consumables	<u>1,000</u>	<u>1,000</u>

17. Debtors

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

18. Creditors: amounts falling due within one year

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

19. Analysis of charitable funds

Unrestricted funds

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

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

Restricted funds

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

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

19. Analysis of charitable funds *(continued)*

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

Purposes of restricted funds:

950 Trees Project - maintenance and development of community woodland.

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

20. Analysis of net assets between funds

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

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Management Information

Year ended 30 November 2024

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

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

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

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

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

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

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

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

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

Year ended 30 November 2024

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