

# PROPER JOB RESOURCE CENTRE

England & Wales · Charity number 1178850

## Details

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Other names	PJ
Status	Registered
Legal form	CIO
Registered	2018-06-19
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Proper Job Resource Centre Ltd Crannafords Industrial Park Chagford Newton Abbot TQ13 8DR
Phone	01647432985
Email	<a href="mailto:RECYCLING@PROPER-JOB.ORG">RECYCLING@PROPER-JOB.ORG</a>
Website	<a href="http://www.proper-job.org">www.proper-job.org</a>

## Activities

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**Objects:** FOR THE PUBLIC BENEFIT, THE PROTECTION AND PRESERVATION OF THE ENVIRONMENT IN PARTICULAR BUT NOT EXCLUSIVELY BY (A) THE PROMOTION OF WASTE REDUCTION, RE-USE RECLAMATION, RECYCLING, USE OF RECYCLED PRODUCTS AND THE USE OF SURPLUS (B) ADVANCING THE EDUCATION OF THE PUBLIC ABOUT ALL ASPECTS OF WASTE GENERATION, WASTE MANAGEMENT AND WASTE RECYCLING, IN THE UNITED KINGDOM

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## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Environment/conservation/heritage, Other Charitable Purposes
- **Who:** The General Public/mankind

## Geography

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- Cornwall
- Devon

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£239,104	£241,242	-	-
2024-03-31	£257,255	£254,702	-	-
2023-03-31	£209,403	£242,105	-	-
2022-03-31	£234,355	£211,630	-	-
2021-03-31	£235,637	£202,584	-	-

## Trustees

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Name	Role	Appointed
Alison Hastie		2023-09-18
Anna Hopwood		2022-07-11
Caroline Bullen		2023-09-18
Richard Smith		2025-04-14

**PROPER JOB RESOURCE CENTRE**

England & Wales - Charity number 1178850

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# Accounts

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**Proper Job Resource Centre**

**Charity No. 1178850**

**Trustees' Report and Unaudited Accounts**

**31 March 2025**

**Proper Job Resource Centre**  
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**Proper Job Resource Centre  
Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1178850**

**Principal Office**

Proper Job Resource Centre  
Crannafords Industrial Park  
Chagford  
Newton Abbot  
TQ13 8DR

**Registered Office**

Crannafords Industrial Park  
Chagford  
Newton Abbot  
TQ13 8DR

**Trustees**

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

C. Bullen	
J. Frain	(Resigned 17 June 2024)
R. Griffin	(Resigned 20 May 2024)
M. Guthrie	
A. Hastie	
A. Hopwood	
A. Saunders	(Resigned 18 November 2024)

**Accountants**

Cloud Accountancy Solutions  
94 Lower Cross Road  
Bickington  
Barnstaple  
EX31 2PJ

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

## **Trustees' Annual Report**

For the year ended 31st March 2025

The Trustees present their report and financial statements for the year ended 31st March 2025. The Trustees have prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts under the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition – 1 October 2019).

## **Objectives and Activities**

Proper Job's charitable objects are described as follows:

For the public benefit, the protection and preservation of the environment, in particular, but not exclusively, by

(a) the promotion of waste reduction, reuse reclamation, recycling, use of recycled products and the use of surplus; and

(b) advancing the education of the public about all aspects of waste generation, waste management and waste recycling, in the United Kingdom.

Various activities help to fulfil Proper Job's mission while engaging the community in meaningful ways and raising awareness about environmental issues related to waste.

**Operating a community reuse centre and shop** – where unwanted items are prevented from being disposed of, allowing the charity to facilitate the recycling and repurposing of goods.

**Litter Picking Events** – The charity organises regular community clean-up days where volunteers gather to collect litter from parks, moorland, and other public spaces. This helps promote environmental stewardship and awareness of waste issues.

**Repair Events** – events where community members can bring broken items (e.g., appliances, clothing, furniture) to be repaired by skilled volunteers, promoting reuse and extending the life of products.

**Educational Campaigns** - Launch campaigns that include informational flyers, social media posts, and community presentations about waste reduction strategies, the importance of recycling, and how to properly dispose of different types of waste.

**Sustainable Living Workshops** - Offer educational sessions on sustainable practices, such as composting, creating a zero-waste home, or DIY projects using recycled materials.

**School Programs** - Develop educational workshops in local schools that focus on the importance of sustainability, waste reduction, and recycling, including classroom hands on activities.

### **Public Benefit**

The Trustees have considered the Charity Commission's guidance on public benefit and are satisfied that the activities of the charity meet its charitable objectives and deliver a clear benefit to the public. Ongoing monitoring and feedback demonstrate a significant positive impact on both the environment and the communities involved.

To achieve these objectives, the charity employs the following strategies:

- **Community Reuse Centre and Shop** – providing a facility where unwanted items are donated, processed, repaired if necessary, and resold. This helps extend the life of goods such as clothing, books, reclaimed materials, and homewares, thereby preventing wasteful disposal.
- **Waste Reduction and Education** – promoting reuse, reclamation, recycling, the use of recycled products, and surplus materials, while also educating the public about waste generation, management, and recycling.
- **Environmental Education and Composting** – advancing knowledge to protect and preserve the natural environment, encouraging composting, improving soil health, and enhancing local biodiversity.
- **Community Empowerment** – supporting local communities to become more resourceful, achieving positive environmental, social, and economic outcomes.

The Trustees review the charity's aims, objectives, and activities at least annually to assess progress and ensure continued alignment with public benefit requirements. In this process, they specifically consider how planned activities will contribute to the aims and objectives of the charity.

Looking ahead, longer-term objectives include investment in facilities and infrastructure at the Resource Centre to better support beneficiaries, staff, and volunteers. Planned improvements focus on enhancing energy efficiency, reducing utility costs, and improving accessibility to ensure that the site can meet the needs of a diverse range of people.

### Achievements and Performance

#### Summary of Activities

The 2024–2025 Operational Plan set out four core goals:

1. **Financial Stability** – Strengthen the organisation's financial position to maintain a minimum reserve of £10,000 throughout the year.

2. **Waste Reduction & Conservation** – Promote environmental education and action on waste reduction, reuse, soil health, and biodiversity, with a target to engage 16,000 project users and 800 education beneficiaries.
3. **Community Impact** – Support local communities in becoming more resourceful while delivering positive environmental, social, and economic benefits.
4. **Infrastructure** – Enhance the Resource Centre to better meet the needs of staff, volunteers, and the wider community.

## Progress Against Operational Goals

### **Financial Stability**

The year presented both progress and setbacks in achieving financial resilience. Cost savings were achieved, with staff salary expenditure underspent by 6%. However, income fell short of expectations: Resource Centre sales reached 80% of target, Uptown achieved 91%, and both auction sales and Gift Aid underperformed. As a result, the organisation closed the year with a deficit of £2,138. The organisation does still hold unrestricted net reserves of £87K at the year end. Despite these challenges, strengthened financial controls and work to diversify income streams provide a stronger foundation for recovery in 2025–2026.

### **Waste Reduction & Conservation**

The organisation maintained its focus on sustainability, successfully reusing 43,778 items—though this was a 6.2% decrease compared to the previous year. Composting operations stabilised after post-COVID disruptions, while challenges in tracking paint sales limited accurate reporting. Educational programmes engaged 466 participants against the 800 target, restricted mainly by funding availability. Despite lower reach, impact remained strong, and plans are in place to extend engagement in the coming year.

### **Community Impact**

The charity aimed for a 10% increase in customer transactions but instead experienced a 2.6% decline, influenced by economic pressures and changing consumer behaviour. However, community participation remained strong, with volunteer hours reaching their highest level to date. Fundraising through lottery ticket sales achieved 99% of target, highlighting promising opportunities to strengthen income through greater team involvement and event-led campaigns.

### **Infrastructure**

Significant improvements were delivered to enhance the Resource Centre’s functionality and sustainability. Key upgrades included the installation of a new kitchenette, improved heating and insulation, and the addition of a public composting toilet. These investments have created a more supportive and environmentally conscious space for staff, volunteers, and visitors, aligning with the organisation’s long-term vision for community impact and resilience.

## Challenges

The financial stability of the project has faced significant challenges in recent years due to several factors. Increased competition for grant funding has made securing financial support more demanding. Additionally, changing consumer habits, particularly the rise in online purchases of second-hand items, have impacted traditional donation and resale models. The ongoing cost of living crisis has further strained financial resources, as individuals may have less disposable income to contribute. Compounding these issues is the substantial rise in salaries driven by increases in the national minimum wage as well as increase Ni contributions , which has added to the operational costs of the project.

To address these challenges, the charity has been focusing on developing a consistent volunteer workforce. This involves dedicating resources to the recruitment and retention of volunteers, which is essential for driving growth and sustainability for the project. By building a reliable team of volunteers, the charity aims to enhance its operational capacity, reduce reliance on paid staff, and foster a stronger sense of community engagement.

## **Employment, Volunteering, and Training**

During the year, the average number of full-time equivalent (FTE) employees was **6.8**, based on a 37.5-hour working week. Proper Job is deeply grateful for the commitment of its volunteers, who together contributed **1,700 hours** of time— an **18.7% increase** on the previous year—through the involvement of **49 individuals**. Six volunteers supported the charity on a regular weekly basis, while others participated in a range of one-off projects.

The charity also made use of the apprenticeship scheme to support staff development. The CEO is currently undertaking a **Level 7 Senior Leadership apprenticeship**, which enhances their role and strengthens the organisation's leadership capacity. This investment in training is designed to build resilience and equip Proper Job with the skills needed to meet future challenges effectively.

## **Plans for Future Periods**

The Charity continues to work towards all the aims and objectives as defined in the strategic plan. In summary, its future aims and objectives are to:

- achieve growth by facilitating the reuse of 20% more products.
- to increase volunteer capacity and support with relevant training opportunities
- Improve existing infrastructure and facilities.
- Increase income to ensure the organisation continues to be financially sustainable
- Improve efficiencies of all activities and operations
- Increase educational reach across West Devon

## **Financial review**

Total income for the year decreased from the previous year to £239,105 (2024: £257,255)

Sales have decreased to £196,941 (2024: £200,397)

Grant income for the year was £29,374 (2024: £39,187)

Total expenditure for the year decreased to £241,242 (2024: £254,702)

There was a net deficit for the year of £2,138 (2024: Surplus £2,553) of which £12,182 was a restricted surplus

Unrestricted cash reserves carried forward are £13,417

## **Fundraising**

The charity does not carry out significant fundraising activities. However it aims to diversify income streams and therefore will apply more resources to support fundraising efforts such as the administration of grant funding and fundraising events.

## **Reserves policy**

The organisation aims to maintain reserves equivalent to three months' running costs at all times, wherever possible. This strategic reserve serves as a financial safety net, allowing the organization to continue its operations without disruption in the event of unforeseen circumstances, such as fluctuations in funding, unexpected expenses, or economic downturns.

## **Structure, Governance and Management;**

### **Governing document**

Charitable Incorporated Organisation: Model constitution for a CIO whose only voting members are its charity trustees ('Foundation' model constitution)

### **Recruitment and appointment of new trustees**

Recruiting new trustees is essential for effective governance and the charity's success. According to the governing documents, after the initial trustees, each new trustee is appointed for a three-year term through a resolution at a trustee meeting.

When selecting trustees, the charity will consider:

Skills and Expertise - Relevant qualifications in administration, finance, legal matters, fundraising, strategic planning, and operational management.

Diversity and Representation - The board should reflect diverse perspectives to enhance decision-making and serve the community effectively.

Passion and Commitment - Prospective trustees should demonstrate a genuine interest in the charity's mission.

New Attributes- Appointments aim to bring unique skills and fresh perspectives, such as knowledge in environmental sustainability, community engagement, or volunteer management.

The recruitment process includes:

Identification of Needs - The board will assess its composition to identify skills gaps.

Advertising Vacancies - Trustee positions will be advertised publicly through the charity's website, social media, and community boards to attract diverse candidates.

Application and Interview - Interested candidates will submit applications, and a selection committee of existing trustees will interview shortlisted candidates.

Recommendation and Resolution- The committee will recommend candidates to the board, and appointments will be formalised through a meeting resolution.

By following this process, the charity aims to create an effective board of trustees to fulfill its mission and benefit the community.

### **Trustee Induction and Training**

All newly appointed trustees complete a structured induction programme designed to familiarise them with the charity's governance framework, operations, and strategic priorities. This process ensures that trustees are fully prepared to carry out their responsibilities effectively and in line with regulatory requirements.

The induction and training are tailored to each trustee's role, with additional learning opportunities offered where appropriate—for example, in response to new legislation or updated sector guidance.

As part of the induction, trustees are provided with key documents, including:

- **Trustee Handbook** – outlining roles, responsibilities, and the charity's operating structure.
- **Code of Conduct** – setting out the ethical standards and behaviours expected of trustees.
- **Annual Operational Plan** – a summary of the charity's annual goals and priorities.
- **Three-Year Strategic Plan** – outlining longer-term objectives and vision.
- **Current Financial Position** – an overview of the organisation's financial health, supported by recent financial statements.

The effectiveness of induction and training is regularly reviewed through feedback and evaluation, helping to ensure that it remains relevant, practical, and beneficial for trustees.

### **Statement of Trustees' Responsibilities**

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

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

Signed on behalf of the Board

Chair – Anna Hopwood

**Proper Job Resource Centre  
Independent Examiners Report**

**Independent Examiner's Report to the trustees of Proper Job Resource Centre**

I report to the charity trustees on my examination of the financial statements of Proper Job Resource Centre for the year ended 31 March 2025.

**Responsibilities and basis of report**

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

**Independent examiner's statement**

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- 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).

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 financial statements to be reached.

Cheryl Manning FFA Institute of Financial  
Accountants  
Cloud Accountancy Solutions  
94 Lower Cross Road  
Bickington  
Barnstaple

EX31 2PJ  
05 January 2026

Proper Job Resource Centre  
Statement of Financial Activities  
for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income and endowments from:</b>					
Donations and legacies	4	11,133	31,030	42,163	56,725
Charitable activities	5	196,941	-	196,941	200,397
Other	6	-	-	-	133
<b>Total</b>		<b>208,074</b>	<b>31,030</b>	<b>239,104</b>	<b>257,255</b>
<b>Expenditure on:</b>					
Charitable activities	7	214,240	18,848	233,088	242,560
Other	8	8,154	-	8,154	12,142
<b>Total</b>		<b>222,394</b>	<b>18,848</b>	<b>241,242</b>	<b>254,702</b>
Net gains on investments		-	-	-	-
<b>Net (expenditure)/income</b>	9	<b>(14,320)</b>	<b>12,182</b>	<b>(2,138)</b>	<b>2,553</b>
Transfers between funds		-	-	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>		<b>(14,320)</b>	<b>12,182</b>	<b>(2,138)</b>	<b>2,553</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>(14,320)</b>	<b>12,182</b>	<b>(2,138)</b>	<b>2,553</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		100,923	761	101,684	99,131
<b>Total funds carried forward</b>		<b>86,603</b>	<b>12,943</b>	<b>99,546</b>	<b>101,684</b>

**Proper Job Resource Centre**  
**Summary Income and Expenditure Account**  
**for the year ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Income	239,104	257,255
<b>Gross income for the year</b>	<u>239,104</u>	<u>257,255</u>
Expenditure	233,088	242,560
Depreciation and charges for impairment of fixed assets	8,154	12,142
<b>Total expenditure for the year</b>	<u>241,242</u>	<u>254,702</u>
Net (expenditure)/income before tax for the year	(2,138)	2,553
<b>Net (expenditure )/income for the year</b>	<u><u>(2,138)</u></u>	<u><u>2,553</u></u>

**Proper Job Resource Centre****Balance Sheet**

at 31 March 2025

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	11	70,178	78,333
		<u>70,178</u>	<u>78,333</u>
<b>Current assets</b>			
Debtors	12	5,817	17,713
Cash at bank and in hand		26,360	10,957
		<u>32,177</u>	<u>28,670</u>
<b>Creditors: Amount falling due within one year</b>	13	(2,809)	(5,319)
<b>Net current assets</b>		29,368	23,351
<b>Total assets less current liabilities</b>		99,546	101,684
<b>Net assets excluding pension asset or liability</b>		99,546	101,684
<b>Total net assets</b>		<u>99,546</u>	<u>101,684</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	14		
Restricted income funds		12,943	761
		<u>12,943</u>	<u>761</u>
<b>Unrestricted funds</b>	14		
General funds		86,603	100,923
		<u>86,603</u>	<u>100,923</u>
<b>Reserves</b>	14		
<b>Total funds</b>		<u>99,546</u>	<u>101,684</u>

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

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 05 January 2026

And signed on its behalf by:

A. Hopwood

Trustee

05 January 2026

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	10% reducing balance
Plant & Machinery	20% reducing balance
Motor vehicles	20% reducing balance
Office equipment	33% reducing balance

**Freehold investment property**

The trustees do not obtain annual valuations of land and buildings, as they consider the cost to outweigh the benefit. Land and buildings are stated at cost less depreciation and impairment, where applicable.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Notes to the Accounts

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**2 Company status**

The company is a Charitable Incorporated Organisation

**3 Statement of Financial Activities - prior year**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>
<b>Income and endowments from:</b>			
Donations and legacies	17,538	39,187	56,725
Charitable activities	200,397	-	200,397
Other	133	-	133
<b>Total</b>	<b>218,068</b>	<b>39,187</b>	<b>257,255</b>
<b>Expenditure on:</b>			
Charitable activities	202,487	40,073	242,560
Other	12,142	-	12,142
<b>Total</b>	<b>214,629</b>	<b>40,073</b>	<b>254,702</b>
<b>Net income</b>	<b>3,439</b>	<b>(886)</b>	<b>2,553</b>
<b>Net income before other gains/(losses)</b>	<b>3,439</b>	<b>(886)</b>	<b>2,553</b>
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<b>3,439</b>	<b>(886)</b>	<b>2,553</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	97,483	1,648	99,131
<b>Total funds carried forward</b>	<b>100,922</b>	<b>762</b>	<b>101,684</b>

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Donations	11,133	31,030	42,163	56,725
	<u>11,133</u>	<u>31,030</u>	<u>42,163</u>	<u>56,725</u>

Donated goods, facilities and services received

	Total 2025	Total 2024
	£	£
Donations	771	5,783
Gift Aid received	12,019	11,826
Grant income	29,374	39,187
	<u>42,164</u>	<u>56,795</u>

5 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Recycling, reclamation and reuse	196,941	196,941	200,397
	<u>196,941</u>	<u>196,941</u>	<u>200,397</u>

6 Other income

	Total 2025	Total 2024
	£	£
	-	133
	<u>-</u>	<u>133</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Recycling, reclamation and reuse	212,971	18,848	231,819	241,295
<i>Governance costs</i>	1,269	-	1,269	1,265
	<u>214,240</u>	<u>18,848</u>	<u>233,088</u>	<u>242,560</u>

8 Other expenditure

	Unrestricted	Total	Total
	£	2025	2024
	£	£	£
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	8,154	8,154	12,142
	<u>8,154</u>	<u>8,154</u>	<u>12,142</u>

9 Net (expenditure)/income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	6,546	12,142

10 Staff costs

No employee received emoluments in excess of £60,000.

11 Tangible fixed assets

	Land and buildings	Plant & Machinery	Motor vehicles	Office equipment	Total
	£	£	£	£	£
<b>Cost or revaluation</b>					
At 1 April 2024	79,204	26,364	2,688	10,111	118,367
Additions	-	3,585	-	-	3,585
Disposals	(20,275)	-	-	-	(20,275)
At 31 March 2025	<u>58,929</u>	<u>29,949</u>	<u>2,688</u>	<u>10,111</u>	<u>101,677</u>
<b>Depreciation and impairment</b>					
At 1 April 2024	23,243	7,439	2,594	6,758	40,034
Depreciation charge for the year	742	4,214	19	1,571	6,546
Disposals	(15,081)	-	-	-	(15,081)
At 31 March 2025	<u>8,904</u>	<u>11,653</u>	<u>2,613</u>	<u>8,329</u>	<u>31,499</u>
<b>Net book values</b>					
At 31 March 2025	<u>50,025</u>	<u>18,296</u>	<u>75</u>	<u>1,782</u>	<u>70,178</u>
At 31 March 2024	<u>55,961</u>	<u>18,925</u>	<u>94</u>	<u>3,353</u>	<u>78,333</u>

12 Debtors

	2025	2024
	£	£
Other debtors	5,000	16,923
Prepayments and accrued income	817	790
	<u>5,817</u>	<u>17,713</u>

Notes to the Accounts

13 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	770
Other taxes and social security	1,296	1,606
Other creditors	1,115	895
Accruals	398	2,048
	<u>2,809</u>	<u>5,319</u>

14 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2025 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Defibrillator Fund	468	-	(25)	443
Workshop Fund	6	-	(6)	-
National Lottery Fund	-	17,500	(5,000)	12,500
CAG	287	-	(287)	-
Other restricted funds movement	-	13,530	(13,530)	-
<i>Total</i>	<u>761</u>	<u>31,030</u>	<u>(18,848)</u>	<u>12,943</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>	100,923	208,074	(222,394)	86,603
<b>Total funds</b>	<u>101,684</u>	<u>239,104</u>	<u>(241,242)</u>	<u>99,546</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Defibrillator Fund	For the purchase of a defibrillator
Workshop Fund	A National Lottery Awards for All grant towards the Workshop
National Lottery Fund	Volunteer Support Programme
CAG	For Christmas workshops
Other restricted funds movement	

15 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	70,178	70,178
Net current assets	29,368	29,368
	<u>99,546</u>	<u>99,546</u>

16 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	10,957	15,403	26,360
	<u>10,957</u>	<u>15,403</u>	<u>26,360</u>
Net debt	<u>10,957</u>	<u>15,403</u>	<u>26,360</u>

17 Related party disclosures

***Controlling party***

The company is limited by guarantee and has no share capital; thus no single party controls the company.

**Proper Job Resource Centre**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2025**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>				
Donations and legacies				
Donations	11,133	31,030	42,163	56,725
	<u>11,133</u>	<u>31,030</u>	<u>42,163</u>	<u>56,725</u>
Charitable activities				
Recycling, reclamation and reuse	196,941	-	196,941	200,397
	<u>196,941</u>	<u>-</u>	<u>196,941</u>	<u>200,397</u>
Other				
	-	-	-	133
	<u>-</u>	<u>-</u>	<u>-</u>	<u>133</u>
<b>Total income and endowments</b>	<b>208,074</b>	<b>31,030</b>	<b>239,104</b>	<b>257,255</b>
<b>Expenditure on:</b>				
Charitable activities				
Recycling, reclamation and reuse	212,971	18,848	231,819	241,295
	<u>212,971</u>	<u>18,848</u>	<u>231,819</u>	<u>241,295</u>
Governance costs				
	1,269	-	1,269	1,265
	<u>1,269</u>	<u>-</u>	<u>1,269</u>	<u>1,265</u>
<b>Total of expenditure on charitable activities</b>	<b>214,240</b>	<b>18,848</b>	<b>233,088</b>	<b>242,560</b>
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	742	-	742	6,609
Depreciation of Plant & Machinery	4,214	-	4,214	3,858
Depreciation of Motor vehicles	19	-	19	23
Depreciation of Office equipment	1,571	-	1,571	1,652
Loss on disposal of tangible fixed assets	1,608	-	1,608	-
	<u>8,154</u>	<u>-</u>	<u>8,154</u>	<u>12,142</u>
<b>Total of expenditure of other costs</b>	<b>8,154</b>	<b>-</b>	<b>8,154</b>	<b>12,142</b>
<b>Total expenditure</b>	<b>222,394</b>	<b>18,848</b>	<b>241,242</b>	<b>254,702</b>
Net gains on investments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net (expenditure)/income</b>	<b>(14,320)</b>	<b>12,182</b>	<b>(2,138)</b>	<b>2,553</b>

**Proper Job Resource Centre  
Detailed Statement of Financial Activities**

<b>Net (expenditure)/income before other gains/(losses)</b>	(14,320)	12,182	(2,138)	2,553
Other Gains	-	-	-	-
<b>Net movement in funds</b>	(14,320)	12,182	(2,138)	2,553
<b>Reconciliation of funds:</b>				
Total funds brought forward	100,923	761	101,684	99,131
<b>Total funds carried forward</b>	<u>86,603</u>	<u>12,943</u>	<u>99,546</u>	<u>101,684</u>

**PROPER JOB RESOURCE CENTRE**

England & Wales - Charity number 1178850

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# Accounts

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Proper Job Resource Centre

Charity No. 1178850

Trustees' Report and Unaudited Accounts

31 March 2024

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The trustees, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1178850

##### Principal Office

Proper Job Resource Centre  
Crannafords Industrial Park  
Chagford  
Newton Abbot  
TQ13 8DR  
Registered Office

Crannafords Industrial Park  
Chagford  
Newton Abbot  
TQ13 8DR

##### Trustees

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

K. Ayling	(Resigned 19 February 2024)
C. Bullen	
J. Frain	
R. Griffin	
M. Guthrie	
A. Hastie	
A. Hopwood	
C. Radclyffe	(Resigned 11 December 2023)
A. Saunders	

##### Accountants

Cloud Accountancy Solutions  
94 Lower Cross Road  
Bickington  
Barnstaple  
EX31 2PJ

Trustees Annual Report for the year ended 31st March 2024

The trustees present their report and financial statements for the year ended 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition - 1 October 2019).

### **Objectives and Activities**

Proper Job's charitable objects are described as follows:

For the public benefit, the protection and preservation of the environment, in particular, but not exclusively, by

- (a) the promotion of waste reduction, reuse reclamation, recycling, use of recycled products and the use of surplus; and
- (b) advancing the education of the public about all aspects of waste generation, waste management and waste recycling, in the United Kingdom.

Various activities help to fulfil Proper Job's mission while engaging the community in meaningful ways and raising awareness about environmental issues related to waste.

**Operating a community reuse centre and shop** – where unwanted items are prevented from being disposed of, allowing the charity to facilitate the recycling and repurposing of goods.

**Litter Picking Events** – The charity organises regular community clean-up days where volunteers gather to collect litter from parks, moorland, and other public spaces. This helps promote environmental stewardship and awareness of waste issues.

**Repair Events** – events where community members can bring broken items (e.g., appliances, clothing, furniture) to be repaired by skilled volunteers, promoting reuse and extending the life of products.

**Educational Campaigns** - Launch campaigns that include informational flyers, social media posts, and community presentations about waste reduction strategies, the importance of recycling, and how to properly dispose of different types of waste.

**Sustainable Living Workshops** - Offer educational sessions on sustainable practices, such as composting, creating a zero-waste home, or DIY projects using recycled materials.

**School Programs** - Develop educational workshops in local schools that focus on the importance of sustainability, waste reduction, and recycling, including classroom hands on activities.

## **Public benefit**

The Trustees have considered the Charity Commission guidance on public benefit and consider that the activities of the charity meet its charitable objectives and provide a benefit to the public. Regular monitoring and feedback demonstrate a significant positive impact to the environment and beneficiaries involved.

The strategies employed to assist the Charity to meet these objectives include:

- The provision of a community reuse centre and shop where unwanted items are donated by local people. Items such as clothing, books, reclamation, and homewares are processed and repaired if necessary to prolong use and avoid wasteful disposal.
- Promoting waste reduction, reuse reclamation, recycling, use of recycled products and the use of surplus and advance the education of the public about all aspects of waste generation, waste management and waste recycling.
- Promoting and advancing education to protect and preserve the natural environment and to enable and encourage composting thereby conserving the local natural environment, increasing biodiversity and improving soil health
- Supporting local communities to be more resourceful and achieve positive environmental, social, and economic impact.

We review our aims, objectives and activities at least once each year to look at what we have achieved in the previous 12 months. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

Longer term objectives include improvements to facilities and infrastructure at the Resource Centre site for beneficiaries, staff and volunteers. Improved provisions will include improving energy efficiency and accessibility reducing utility costs and to accommodate the accessibility needs of a diverse range of staff and volunteers.

## **Achievements and Performance**

The reuse operations of the charity are open 5 days a week in the winter and 6 days a week throughout the summer months. Over the 12 month period more than 46,000 items were supplied for reuse. The two sites welcomed over 16,000 individual customers throughout the year. 80% of educational beneficiaries said that Proper Job has a positive influence on their waste behaviours.

The project successfully delivered 29 workshops and events aimed at promoting and educating participants in alignment with the charitable objectives, marking a 10% decrease compared to the previous year. These events included activities such as sewing and repair workshops, composting sessions, litter picking initiatives, bike repair clinics, tool sharpening services, biodiversity awareness programs, and a variety of talks and presentations. A total of 660 beneficiaries attended these events, representing a 3.1% increase from the previous year. While the charity reduced the number of

events, it focused on enhancing the impact of each one by improving operational efficiencies and reaching a larger audience.

Improved energy efficiency by installing solar panels. 94% self-sufficient in electricity at The Resource Centre Site.

### **Challenges**

The financial stability of the project has faced significant challenges in recent years due to several factors. Increased competition for grant funding has made securing financial support more demanding. Additionally, changing consumer habits, particularly the rise in online purchases of second-hand items, have impacted traditional donation and resale models. The ongoing cost of living crisis has further strained financial resources, as individuals may have less disposable income to contribute. Compounding these issues is the substantial rise in salaries driven by increases in the national minimum wage, which has added to the operational costs of the project.

To address these challenges, the charity has been focusing on developing a consistent volunteer workforce. This involves dedicating resources to the recruitment and retention of volunteers, which is essential for driving growth and sustainability for the project. By building a reliable team of volunteers, the charity aims to enhance its operational capacity, reduce reliance on paid staff, and foster a stronger sense of community engagement.

### **Employment, Volunteering, and Training**

During the year, the average number of full-time equivalent (FTE) employees was 7. Proper Job greatly appreciates the dedication of its volunteers, who contributed a remarkable 1,432 hours of volunteer time across the year, involving 85 individuals. Four of these volunteers attended regularly on a weekly basis, while the remainder participated in various one-off projects throughout the year.

The charity has also maintained a contact list of supporters known as "Friends" and is affiliated with REACH Volunteering, which assists charities in finding volunteers. This partnership has significantly improved the quality, range, and scale of skills-based volunteering available to the organization. All volunteers received on-the-job training, gaining valuable work experience that enhances their skills while supporting the charity's initiatives.

Additionally, this year the charity has leveraged the apprenticeship scheme to upskill existing employees. The CEO is currently enrolled in a Level 7 Senior Leadership course, which complements and strengthens their role within the organisation. This initiative aims to further develop leadership capabilities and equip the charity with the skills necessary to navigate future challenges effectively.

#### Plans for Future Periods

The Charity continues to work towards all the aims and objectives as defined in the strategic plan. In summary, its future aims and objectives are to:

- achieve growth by facilitating the reuse of 20% more products.
- to increase volunteer capacity and support with relevant training opportunities
- Improve existing infrastructure and facilities.
- Increase income to ensure the organisation continues to be financially sustainable
- Improve efficiencies of all activities and operations
- Increase educational reach across West Devon

## **Financial review**

Total income for the year increased from the previous year to £257,255 (2023: £209,402). Sales have increased to £200,397 (2023: £179,102).

Grant income for the year was £39,187 (2023: £12,988)

Total expenditure for the year increased to £254,702 (2023: £242,104).

There was a net surplus for the year of £2,553 (2023: Deficit 32,702) of which £886 was a restricted deficit.

Unrestricted cash reserves carried forward are £10,195.

## **Fundraising**

The charity does not carry out significant fundraising activities. However it aims to diversify income streams and therefore will apply more resources to support fundraising efforts such as the administration of grant funding and fundraising events.

## **Reserves policy**

The organisation aims to maintain reserves equivalent to three months' running costs at all times, wherever possible. This strategic reserve serves as a financial safety net, allowing the organization to continue its operations without disruption in the event of unforeseen circumstances, such as fluctuations in funding, unexpected expenses, or economic downturns.

## **Structure, Governance and Management;**

Governing document

Charitable Incorporated Organisation: Model constitution for a CIO whose only voting members are its charity trustees ('Foundation' model constitution)

Recruitment and appointment of new trustees

Recruiting new trustees is essential for effective governance and the charity's success. According to the governing documents, after the initial trustees, each new trustee is appointed for a three-year term through a resolution at a trustee meeting.

When selecting trustees, the charity will consider:

Skills and Expertise - Relevant qualifications in administration, finance, legal matters, fundraising, strategic planning, and operational management.

Diversity and Representation - The board should reflect diverse perspectives to enhance decision-making and serve the community effectively.

Passion and Commitment - Prospective trustees should demonstrate a genuine interest in the charity's mission.

New Attributes- Appointments aim to bring unique skills and fresh perspectives, such as knowledge in environmental sustainability, community engagement, or volunteer management.

The recruitment process includes:

Identification of Needs - The board will assess its composition to identify skills gaps.

Advertising Vacancies - Trustee positions will be advertised publicly through the charity's website, social media, and community boards to attract diverse candidates.

Application and Interview - Interested candidates will submit applications, and a selection committee of existing trustees will interview shortlisted candidates.

Recommendation and Resolution- The committee will recommend candidates to the board, and appointments will be formalised through a meeting resolution.

By following this process, the charity aims to create an effective board of trustees to fulfill its mission and benefit the community.

### **Trustee induction and training**

Newly appointed trustees will undergo an induction process to familiarise them with the charity's governance policies, operations, and strategic goals. This ensures they are equipped to fulfil their roles effectively.

Induction and training will be tailored to each trustee's specific role, with additional training available as needed, especially for new legislation or guidance in the charity sector. Key documents provided to new trustees include:

Trustee Handbook: A guide outlining roles, responsibilities, and the charity's operations.

Code of Conduct: A document detailing ethical standards and expected behaviours for trustees.

Annual Operational Plan: An overview of the charity's annual goals and priorities.

3-Year Strategic Plan: A summary of the charity's long-term objectives and vision.

Current Financial Position: A detailed summary of the charity's financial health based on recent statements.

Feedback and evaluation processes will assess the induction and training's effectiveness, ensuring they remain relevant and beneficial.

reference and administrative details;

exemptions from disclosure

funds held as custodian trustee on behalf of others.

### Statement of Trustees' Responsibilities

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

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

Signed on behalf of the Board

A. Hopwood  
Trustee  
18 November 2024

Independent Examiner's Report to the trustees of Proper Job Resource Centre

I report to the charity trustees on my examination of the financial statements of Proper Job Resource Centre for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's 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 financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

As 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 Institute of Financial Accountants, which is one of the listed bodies.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- 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).

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 financial statements to be reached.

*Cheryl Manning*

Cheryl Manning FFA Institute of Financial  
Accountants  
Cloud Accountancy Solutions  
94 Lower Cross Road  
Bickington  
Barnstaple

EX31 2PJ  
18 November 2024

Proper Job Resource Centre  
Statement of Financial Activities  
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	4	17,538	39,187	56,725	28,800
Charitable activities	5	200,397	-	200,397	179,102
Other	6	133	-	133	1,500
Total		218,068	39,187	257,255	209,402
Expenditure on:					
Charitable activities	7	202,487	40,073	242,560	231,807
Other	8	12,142	-	12,142	10,297
Total		214,629	40,073	254,702	242,104
Net gains on investments		-	-	-	-
Net income/(expenditure)	9	3,439	(886)	2,553	(32,702)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		3,439	(886)	2,553	(32,702)
Other gains and losses					
Net movement in funds		3,439	(886)	2,553	(32,702)
Reconciliation of funds:					
Total funds brought forward		97,483	1,648	99,131	131,833
Total funds carried forward		100,922	762	101,684	99,131

Proper Job Resource Centre  
 Summary Income and Expenditure Account  
 for the year ended 31 March 2024

	2024 £	2023 £
Income	257,255	209,403
Gross income for the year	<u>257,255</u>	<u>209,403</u>
Expenditure	242,560	231,807
Depreciation and charges for impairment of fixed assets	12,142	10,297
Total expenditure for the year	<u>254,702</u>	<u>242,105</u>
Net income/(expenditure) before tax for the year	2,553	(32,702)
Net income /(expenditure )for the year	<u><u>2,553</u></u>	<u><u>(32,702)</u></u>

Proper Job Resource Centre

Balance Sheet

at 31 March 2024

Company No.	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	11	78,333	72,959
		<u>78,333</u>	<u>72,959</u>
Current assets			
Debtors	12	17,713	12,734
Cash at bank and in hand		10,957	19,451
		<u>28,670</u>	<u>32,185</u>
Creditors: Amount falling due within one year	13	(5,319)	(6,013)
Net current assets		23,351	26,172
Total assets less current liabilities		101,684	99,131
Net assets excluding pension asset or liability		101,684	99,131
Total net assets		<u>101,684</u>	<u>99,131</u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		762	1,648
		<u>762</u>	<u>1,648</u>
Unrestricted funds	14		
General funds		100,922	97,483
		<u>100,922</u>	<u>97,483</u>
Reserves	14		
Total funds		<u>101,684</u>	<u>99,131</u>

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

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 18 November 2024

And signed on its behalf by:

A. Hopwood

Trustee

18 November 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

- Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
- Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.
- Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
- Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	10% reducing balance
Plant & Machinery	20% reducing balance
Motor vehicles	20% reducing balance
Office equipment	33% reducing balance

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

## Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

## Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a Charitable Incorporated Organisation

## 3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	25,913	2,888	28,801
Charitable activities	179,102	-	179,102
Other	1,500	-	1,500
Total	<u>206,515</u>	<u>2,888</u>	<u>209,403</u>
Expenditure on:			
Charitable activities	230,173	11,932	242,105
Total	<u>230,173</u>	<u>11,932</u>	<u>242,105</u>
Net income	<u>(23,658)</u>	<u>(9,044)</u>	<u>(32,702)</u>
Net income before other gains/(losses)	(23,658)	(9,044)	(32,702)
Other gains and losses:			
Net movement in funds	<u>(23,658)</u>	<u>(9,044)</u>	<u>(32,702)</u>
Reconciliation of funds:			
Total funds brought forward	121,141	10,692	131,833
Total funds carried forward	<u>97,483</u>	<u>1,648</u>	<u>99,131</u>

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Donations	17,538	39,187	56,725	28,800
	<u>17,538</u>	<u>39,187</u>	<u>56,725</u>	<u>28,800</u>

Donated goods, facilities and services received

	Total 2024	Total 2023
	£	£
Donations	5,783	2,271
Gift Aid received	11,826	13,542
Grant income	39,187	12,988
	<u>56,795</u>	<u>28,801</u>

5 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Recycling, reclamation and reuse	200,397	200,397	179,102
	<u>200,397</u>	<u>200,397</u>	<u>179,102</u>

6 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
	133	133	1,500
	<u>133</u>	<u>133</u>	<u>1,500</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Recycling, reclamation and reuse	201,222	40,073	241,295	229,816
<i>Governance costs</i>	1,265	-	1,265	1,991
	<u>202,487</u>	<u>40,073</u>	<u>242,560</u>	<u>231,807</u>

8 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	12,142	12,142	10,297
	<u>12,142</u>	<u>12,142</u>	<u>10,297</u>

9 Net income/(expenditure) before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	12,142	10,297

10 Staff costs

No employee received emoluments in excess of £60,000.

11 Tangible fixed assets

	Land and buildings	Plant & Machinery	Motor vehicles	Office equipment	Total
	£	£	£	£	£
Cost or revaluation					
At 1 April 2023	84,793	3,259	2,688	10,111	100,851
Additions	-	17,516	-	-	17,516
At 31 March 2024	<u>84,793</u>	<u>20,775</u>	<u>2,688</u>	<u>10,111</u>	<u>118,367</u>
Depreciation and impairment					
At 1 April 2023	18,729	1,486	2,571	5,106	27,892
Depreciation charge for the year	6,609	3,858	23	1,652	12,142
At 31 March 2024	<u>25,338</u>	<u>5,344</u>	<u>2,594</u>	<u>6,758</u>	<u>40,034</u>
Net book values					
At 31 March 2024	<u>59,455</u>	<u>15,431</u>	<u>94</u>	<u>3,353</u>	<u>78,333</u>
At 31 March 2023	<u>66,064</u>	<u>1,773</u>	<u>117</u>	<u>5,005</u>	<u>72,959</u>

12 Debtors

	2024	2023
	£	£
Other debtors	16,923	12,454
Prepayments and accrued income	790	280
	<u>17,713</u>	<u>12,734</u>

13 Creditors:  
amounts falling due within one year

	2024	2023
	£	£
Other loans	-	370
Trade creditors	770	1,288
Other taxes and social security	1,606	3,605
Other creditors	895	-
Accruals	2,048	750
	<u>5,319</u>	<u>6,013</u>

14 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses ) £	Resources expended  £	At 31 March 2024  £
Restricted funds:				
Restricted income funds:				
Defibrillator Fund	574	-	(106)	468
Workshop Fund	168	10,000	(10,162)	6
Growing Communities Fund	906	1,249	(2,154)	0
South West Water - Neighbourhood Fund	-	2,000	(2,000)	-
Postcode Lottery Trust	-	24,448	(24,448)	-
Chagford Community Trust Grant	-	900	(900)	-
Devon CC - Libraries Support Fund	-	290	(290)	-
Resource Futures	-	300	(13)	287
<i>Total</i>	<u>1,648</u>	<u>39,187</u>	<u>(40,073)</u>	<u>762</u>
Unrestricted funds:				
General funds	97,483	218,068	(214,629)	100,922
<b>Total funds</b>	<u><u>99,131</u></u>	<u><u>257,255</u></u>	<u><u>(254,702)</u></u>	<u><u>101,684</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Defibrillator Fund	For the purchase of a defibrillator
Workshop Fund	A national Lottery Awards for All grant towards the Workshop
Growing Communities Fund	Growing Communities
South West Water - Neighbourhood Fund	
Postcode Lottery Trust	For solar panels and shed refurbishment
Chagford Community Trust Grant	
Devon CC - Libraries Support Fund	
Resource Futures	Purchase of a composter

15 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	78,333	78,333
Net current assets	23,351	23,351
	<u>101,684</u>	<u>101,684</u>

16 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	19,451	(8,494)	10,957
	<u>19,451</u>	<u>(8,494)</u>	<u>10,957</u>
Borrowings	(370)	370	-
	<u>(370)</u>	<u>370</u>	<u>-</u>
Net debt	<u>19,081</u>	<u>(8,124)</u>	<u>10,957</u>

Proper Job Resource Centre  
Detailed Statement of Financial Activities  
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donations	17,538	39,187	56,725	28,800
	<u>17,538</u>	<u>39,187</u>	<u>56,725</u>	<u>28,800</u>
Charitable activities				
Recycling, reclamation and reuse	200,397	-	200,397	179,102
	<u>200,397</u>	<u>-</u>	<u>200,397</u>	<u>179,102</u>
Other				
	133	-	133	1,500
	<u>133</u>	<u>-</u>	<u>133</u>	<u>1,500</u>
Total income and endowments	218,068	39,187	257,255	209,402
Expenditure on:				
Charitable activities				
Recycling, reclamation and reuse	201,222	40,073	241,295	229,816
	<u>201,222</u>	<u>40,073</u>	<u>241,295</u>	<u>229,816</u>
Governance costs				
	1,265	-	1,265	1,991
	<u>1,265</u>	<u>-</u>	<u>1,265</u>	<u>1,991</u>
Total of expenditure on charitable activities	202,487	40,073	242,560	231,807
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	6,609	-	6,609	7,342
Depreciation of Plant & Machinery	3,858	-	3,858	443
Depreciation of Motor vehicles	23	-	23	48
Depreciation of Office equipment	1,652	-	1,652	2,464
	<u>12,142</u>	<u>-</u>	<u>12,142</u>	<u>10,297</u>
Total of expenditure of other costs	12,142	-	12,142	10,297
Total expenditure	214,629	40,073	254,702	242,104
Net gains on investments	-	-	-	-
Net income/(expenditure)	3,439	(886)	2,553	(32,702)
Net income/(expenditure) before other gains/(losses)	3,439	(886)	2,553	(32,702)
Other Gains	-	-	-	-

Proper Job Resource Centre  
 Detailed Statement of Financial Activities

Net movement in funds	3,439	(886)	2,553	(32,702)
Reconciliation of funds:				
Total funds brought forward	97,483	1,648	99,131	131,833
Total funds carried forward	100,922	762	101,684	99,131

**PROPER JOB RESOURCE CENTRE**

England & Wales - Charity number 1178850

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# Accounts

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Registered Charity Number: 1178850

# **PROPER JOB RESOURCE CENTRE**

**Report of the Trustees and Unaudited Financial Statements  
For the year ended 31<sup>st</sup> March 2023**

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## Trustees Annual Report for the year ended 31<sup>st</sup> March 2023

The trustees present their report and financial statements for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition - 1 October 2019).

### Objectives and Activities

Proper Job's charitable objects are described as follows:

For the public benefit, the protection and preservation of the environment, in particular, but not exclusively, by (a) the promotion of waste reduction, reuse reclamation, recycling, use of recycled products and the use of surplus; and (b) advancing the education of the public about all aspects of waste generation, waste management and waste recycling, in the United Kingdom.

### Public benefit

The Trustees have considered the Charity Commission guidance on public benefit and consider that the activities of the charity meet its charitable objectives and provide a benefit to the public. Regular monitoring and feedback demonstrates a significant positive impact to the environment and beneficiaries involved.

The strategies employed to assist the Charity to meet these objectives include:

- The provision of a community reuse centre and shop where unwanted items are donated by local people. Items such as clothing, books, reclamation, and homewares are processed and repaired if necessary to prolong use and avoid wasteful disposal.
- Promoting waste reduction, reuse reclamation, recycling, use of recycled products and the use of surplus and advance the education of the public about all aspects of waste generation, waste management and waste recycling.
- Promoting and advancing education to protect and preserve the natural environment and to enable and encourage composting thereby conserving the local natural environment, increasing biodiversity and improving soil health
- Supporting local communities to be more resourceful and achieve positive environmental, social, and economic impact.

We review our aims, objectives and activities at least once each year to look at what we have achieved in the previous 12 months. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

Longer term objectives include improvements to facilities and infrastructure at the Resource Centre site for beneficiaries, staff and volunteers. Improved provisions will include improving energy efficiency and accessibility, reducing utility costs and to accommodate the accessibility needs of a diverse range of staff and volunteers.

## Achievements and Performance

### Achievements

The reuse operations of the charity are open 5 days a week. Over the 12 month period more than 45,000 items were supplied for reuse. The two sites welcomed over 15,000 individuals and families throughout the year. 63% of service users said that Proper Job has a significant influence on the way they view waste, reuse and conserving the local environment.

The project delivered 29 workshops and events which promote and educate in line with the charitable objectives this was an 81% increase on the previous year. This includes events such as sewing repair, composting, litter picking, bike repair, tool sharpening, biodiversity awareness, talks and presentations. 660 beneficiaries attended these events this was a 62% increase on the previous year.

### Challenges

The project was unable to make any compost. The covid 19 closures prevented the charity from taking green waste

which had a negative effect on the subsequent years composting production. The size of composting bays have also been reduced as a result of improved processing areas for reuse. The project has been working hard with the local community to boost compost production by offering free green waste drop off and hosting educational workshops and events to promote home composting and improve local soil health.

The project redistributed 635 litres of paint as part of the National Community Re-paint scheme this was a 74% decrease in the previous year and can be associated with a change in policy from a large waste paint supplier who no longer donates to charities in the UK. The charity has been working to build a diverse range of waste suppliers as not to rely too heavily on one source preventing risk of future drop in re distribution.

### **Employment, volunteering and training**

The average number (FTE) of people employed during the year was 6. A decrease from previous years as administration and finance functions were outsourced to a subcontractor.

Proper Job is very grateful for the 1383 hours of time invested by 50 volunteers throughout the year to support the charities work. 5 of the volunteers attended on a regular weekly basis and 45 drop in and help with one off projects throughout the year.

The charity has also maintained a contact list of Friends and is part of REACH volunteering which helps charities to find volunteers creating a step change in the quality, range and scale of skills-based volunteering. All volunteers received on the job training and valuable work experience.

### **Plans for Future Periods**

In 2020 Proper Job received planning permission for a new building at the site near Market Field, Chagford. The ambitious project was a vision for the future with a purpose-built building to house the growing operations of the charity. The trustees have now decided to take a more holistic and sustainable approach to improve, repair and maintain the current site. A combination of factors has contributed to this alternative plan including the significant rise in the cost of building materials, increased utility costs and the Covid 19 pandemic, which have all had a negative effect on the feasibility of continuing with the original building plan as approved by DNPA. The new strategy is to improve the existing facilities for the welfare of staff and visitors. This includes improving the energy efficiency, structural integrity and useability of the site.

The Charity continues to work towards all the aims and objectives as defined in the strategic plan. In summary, its future aims and objectives are to:

- achieve growth by facilitating the reuse of 20% more products.
- to increase volunteer capacity and support with relevant training opportunities
- Improve existing infrastructure and facilities.
- Increase income to ensure the organisation continues to be financially sustainable
- Improve efficiencies of all activities and operations
- Increase reach across West Devon

### **Financial review**

Total income for the year decreased from previous year to £209,402 (2022: £234,355) Sales have slightly decreased £179,102 (2022: £179,299).

Grant income for the year was £12,988 and (2022: £24,800)

Total expenditure for the year increased to £242,105 (2022: £211,630).

There was a net deficit for the year was £32,702 (2022: Surplus £22,725) of which £9,044 was restricted Unrestricted cash reserves to carry forward were £17,803.

### **Reserves policy**

The policy of the organisation is to maintain three months running costs as reserves wherever possible. This reflects the concern of the trustees that they should maintain sufficient reserves to meet any unforeseen circumstances and to meet the organisation's obligations.

**Structure, Governance and Management**

**Governing document**

Charitable Incorporated Organisation: Model constitution for a CIO whose only voting members are its charity trustees ('Foundation' model constitution)

**Recruitment and appointment of new Trustees**

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees regard to the skills, knowledge and experience needed for the effective administration of the CIO. Any new appointments are made on the basis that they will bring new attributes to the board.

**Trustee induction and training**

New trustees receive induction and training appropriate to their roles and further training is available as required in response to any new legislation or national guidance. The following documents are also made available:

- Trustee Handbook
- Code of Conduct
- Yearly operational Plan
- 3 Year Strategic Plan
- The current financial position of the Charity as set out in the latest prepared financial statements

The governance of the organisation has improved significantly after a successful recruitment campaign to secure trustees with relevant skills, knowledge and behaviours. The charity has benefited from having a more professional and hand on approach from a newly appointed Chair.

**Registered name**

Proper Job Resource Centre

**Registered Charity number**

1178850

**Principal address**

Proper Job Resource Centre  
 Crannafords Industrial Park  
 Chagford  
 Newton Abbot  
 TQ13 8DR

**Trustees**

<b>Name</b>	<b>Position</b>	<b>Appointments/Resignations</b>
Karen Ayling		17 March 2021
Robert Griffin		21 April 2021
Justine Frain		21 April 2021
Allison Saunders		14 March 2022
Anna Hopwood	Chair	11 July 2022
Charles Radclyffe		14 November 2022
Alison Hasties		18 September 2023
Caroline Bullen		18 September 2023

**Independent Examiner**

Magnus Proctor FFA  
 Lindisfarne  
 Landkey Road  
 Barnstaple  
 Devon  
 EX32 9BW

**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of trustees on 15<sup>th</sup> December 2023 and signed on its behalf by:

.....  
Anna Hopwood, Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PROPER JOB RESOURCE CENTRE**

**Independent examiner's report to the trustees of Proper Job Resource Centre**

I report to the charity trustees on my examination of the accounts of Proper Job Resource Centre (the Trust) for year ended 31<sup>st</sup> March 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Signed:



Magnus Proctor  
Fellow of the Institute of Financial Accountants  
Lindisfarne  
Landkey Road  
Barnstaple  
Devon  
EX32 9BW

Date: 11<sup>th</sup> December 2023

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31<sup>st</sup> March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Income and Endowments</b>					
Donations and legacies	2	25,913	2,888	28,801	33,560
Charitable activities	3	179,102	0	179,102	179,299
Investment income	4	0	0	0	0
Other income	5	1,500	0	1,500	21,497
<b>Total Incoming Resources</b>		<b>206,515</b>	<b>2,888</b>	<b>209,403</b>	<b>234,355</b>
<b>Expenditure</b>					
<b>Charitable activities</b>					
Charitable activities	6	(230,173)	(11,932)	(242,105)	(211,630)
<b>Total Resources Expended</b>		<b>(230,173)</b>	<b>(11,932)</b>	<b>(242,105)</b>	<b>(211,630)</b>
<b>Net Incoming / (Outgoing) resources</b>		<b>(23,658)</b>	<b>(9,044)</b>	<b>(32,702)</b>	<b>22,725</b>
Transfer between funds		0	0	0	0
		(23,658)	(9,044)	(32,702)	22,725
<b>Reconciliation of Funds</b>					
Total Funds brought forward		121,141	10,692	131,833	109,108
<b>Total Funds carried forward</b>	<b>18</b>	<b>97,483</b>	<b>1,648</b>	<b>99,131</b>	<b>131,833</b>

The notes on pages 10 to 15 form an integral part of these financial statements

**STATEMENT OF FINANCIAL POSITION**  
At 31<sup>st</sup> March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Fixed Assets</b>					
Tangible assets	12	72,959	0	72,959	85,671
Investments	13	0	0	0	0
		<hr/>	<hr/>	<hr/>	<hr/>
		72,959	0	72,959	85,671
<b>Current Assets</b>					
Debtors	14	13,376	0	13,376	10,127
Cash at bank		17,803	1,648	19,451	46,278
		<hr/>	<hr/>	<hr/>	<hr/>
		31,179	1,648	32,827	56,405
<b>Current Liabilities</b>					
Amounts falling due within one year	15	(6,655)	0	(6,655)	(10,243)
<b>Current Assets less Current Liabilities</b>					
		<hr/>	<hr/>	<hr/>	<hr/>
		24,525	1,648	26,172	46,162
<b>Total Assets less Current Liabilities</b>					
		<hr/>	<hr/>	<hr/>	<hr/>
		97,483	1,648	99,131	131,833
Creditors: amounts falling due after more than 1 year	16	0	0	0	0
		<hr/>	<hr/>	<hr/>	<hr/>
		97,483	1,648	99,131	131,833
<b>Funds</b>					
Restricted funds		0	1,648	1,648	10,000
Unrestricted funds		97,483	0	97,483	121,833
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds	18	97,483	1,648	99,131	131,833

The financial statements were approved by the Board of Trustees on 11<sup>th</sup> December 2023 and were signed on its behalf

.....  
Anna Hopwood, Chair

The notes on pages 10 to 15 form an integral part of these financial statements

The notes form part of these financial statements

## 1. Accounting Policies

### **Basis of preparing the financial statements and assessment of going concern**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold land and buildings	10% reducing balance
Plant and machinery	20% reducing balance
Motor vehicles	20% reducing balance
Office equipment	33% reducing balance

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

### **Cash at bank and in hand**

Cash at bank and in hand includes cash, current bank accounts and deposit bank accounts with no withdrawal limitations.

### **Creditors**

Creditors are recognised where then charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

The notes form part of these financial statements

**Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

**2. Donations and Legacies**

	Unrestricted £	Restricted £	2023 £
Donations	2,271	0	2,271
Gift Aid received	13,542	0	13,542
Grant income	10,100	2,888	12,988
	25,913	2,888	28,801
	Unrestricted £	Restricted £	2022 £
Donations	1,547	1,395	2,942
Gift Aid received	5,818	0	5,818
Grant income	9,630	15,170	24,800
	16,995	16,565	33,560

**3. Income from charitable activities**

	Unrestricted £	Restricted £	2023 £
Recycling, reclamation and reuse	118,807	0	118,807
Uptown	58,805	0	58,805
Education	1,490	0	1,490
	179,102	0	179,102
	Unrestricted £	Restricted £	2022 £
Recycling, reclamation and reuse	110,881	0	110,881
Uptown	67,283	0	67,283
Education	1,134	0	1,134
	179,299	0	179,299

**4. Investment income**

	2023 £	2022 £
Interest income	0	0

**5. Other income**

	2023 £	2022 £
Other income – Fees and supplies	1,500	21,497

**6. Expenditure on charitable activities**

	Unrestricted £	Restricted £	2023 £
Recycling, reclamation and reuse	46,021	4,632	50,653
Uptown	15,272	0	15,272
Education	238	2,800	3,038
Depreciation	10,297	0	10,297
Disposal of fixed assets	5,235	0	5,235
Staff costs	151,119	4,500	155,619
Support costs	1,991	0	1,991
	<u>230,173</u>	<u>11,932</u>	<u>242,105</u>

	Unrestricted £	Restricted £	2022 £
Recycling, reclamation and reuse	33,753	2,353	36,106
Uptown	11,099	0	11,099
Education	669	0	669
Depreciation	7,970	0	7,970
Staff costs	153,601	0	153,601
Support costs	2,185	0	2,185
	<u>209,277</u>	<u>2,353</u>	<u>211,630</u>

**7. Analysis of support costs**

	2023 £	2022 £
On charity activities:		
Independent examiner	750	750
Accounting	1,241	1,435
	<u>1,991</u>	<u>2,185</u>

**8. Net incoming/outgoing resources**

	2023 £	2022 £
Independent examiner	750	750
Depreciation of fixed assets	10,297	7,970

**9. Staff costs**

	2023 £	2022 £
Salaries	148,112	147,269
Social security costs	3,928	3,781
Pension costs	2,445	1,882
Other staff costs	1,134	669
	<u>155,619</u>	<u>153,601</u>

The average monthly number of employees during the period was as follows:

	2023 No.	2022 No.
Resource Centre	6	9
Uptown	8	3

No employee received emoluments in excess of £60,000.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31<sup>st</sup> March 2023. (2022: Nil)

**10. Independent examiner's remuneration**

	2023 £	2022 £
Examination of financial statements	750	750
Other services	0	0

**11. Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**12. Tangible fixed Assets**

	Land and buildings £	Furniture and Equipment £	Motor vehicles £	Office Equipmen t £	Total £
<b>Cost</b>					
Cost brought forward	88,378	6,286	2,688	14,106	111,458
Additions	0	1,702	0	1,117	2,819
Disposals	(3,585)	(4,730)	0	(5,112)	(13,427)
<b>Total cost carried forward</b>	<b>84,793</b>	<b>3,258</b>	<b>2,688</b>	<b>10,111</b>	<b>100,850</b>
<b>Depreciation</b>					
Depreciation brought forward	11,811	6,282	2,523	5,171	25,787
Charge for year	7,342	443	48	2,464	10,297
Disposals	(424)	(5,239)	0	(2,530)	(8,193)
<b>Total depreciation carried forward</b>	<b>18,729</b>	<b>1,486</b>	<b>2,571</b>	<b>5,105</b>	<b>27,891</b>
<b>Net Book Value</b>					
<b>At 31<sup>st</sup> March 2023</b>	<b>66,064</b>	<b>1,772</b>	<b>117</b>	<b>5,006</b>	<b>72,959</b>
At 31 <sup>st</sup> March 2022	76,567	4	165	8,935	85,671

**13. Fixed asset investments**

	2023 £	2022 £
Shares in subsidiary undertakings	0	0
	<u>0</u>	<u>0</u>

The Courtyard Cafe & Shop Ltd (CRN 11634552 England and Wales) was dissolved on 12<sup>th</sup> April 2022

**14. Debtors**

	2023 £	2022 £
Trade debtors	7,454	0
VAT recoverable	642	1,497
Prepayments	280	3,630
Other debtors	5,000	5,000
	<u>13,376</u>	<u>10,127</u>

**15. Creditors: amounts falling due within one year**

	2023 £	2022 £
Bank overdraft	0	0
Trade creditors	1,288	24
Taxation and social security	4,247	2,052
Other creditors	0	0
Accruals	750	750
Loans	370	7,417
	6,655	10,243

**16. Creditors: amounts falling due after more than 1 year**

	2023 £	2022 £
Loans	0	0
	0	0

**17. Pension**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,445 (2022 - £1,882).

**18. Movement in Funds**

	Balance 1 <sup>st</sup> April 2022	Income	Expenditure	Transfers	Balance 31 <sup>st</sup> March 2023
<b>Unrestricted Funds</b>					
General Fund	121,141	206,515	(230,173)	0	97,483
<b>Total</b>	121,141	206,515	(230,173)	0	97,483
<b>Restricted Funds</b>					
Defibrillator Fund (2)	692	0	(118)	0	574
Workshop Fund (5)	10,000	0	(9,832)	0	168
Growing Communities Fund (6)	0	1,000	(94)	0	906
Velocity (7)	0	1,888	(1,888)	0	0
<b>Total</b>	10,692	2,888	(11,932)	0	1,648
<b>Total Funds</b>	131,833	209,403	(242,105)	0	99,131

- (1) A lorry container was purchased with donations and a grant from Virgin Media O2 Together (£1,000). The transfer between funds of £3,420 reflects the purchase of a fixed asset.
- (2) A defibrillator was purchased donations and a grant from West Devon Borough Council (£750)
- (3) A compost sieve repair was made possible with a grant of £500 form Magic Little Grant
- (4) Van roof repairs (£795) were made possible with a grant of £500 from DCC Local Lives
- (5) A National Lottery Awards for All grant of £10,000 was received towards the Workshop Fund to be utilised in 2022/23
- (6) Growing Communities
- (7) Velocity

	Balance	Income	Expenditure	Transfers	Balance
	1 <sup>st</sup> April 2021				31 <sup>st</sup> March 2022
<b>Unrestricted Funds</b>					
General Fund	109,108	217,790	(209,277)	3,520	121,141
<b>Total</b>	109,108	217,790	(209,277)	3,520	121,141
<b>Restricted Funds</b>					
Container Fund (1)	0	3,420	0	(3,420)	0
Defibrillator Fund (2)	0	2,145	(1,453)	0	692
Community Action Fund (3)	0	500	(400)	(100)	0
Local Lives Fund (4)	0	500	(500)	0	0
Workshop Fund (5)	0	10,000	0	0	10,000
<b>Total</b>	0	16,565	(2,353)	(3,520)	10,692
<b>Total Funds</b>	109,108	234,355	(211,630)	0	131,833

**19. Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any benefits from employment with the charity or a related entity.

**20. Parent and ultimate parent undertaking**

The ultimate controlling party is the charity's trustees.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
(These do not form part of the financial statements)

	2023 £	2022 £
<b>Donations and legacies</b>		
Donations	2,271	2,942
Gift Aid received	13,542	5,818
Grant income	12,988	24,800
<b>Total income from donations and legacies</b>	<b>28,801</b>	<b>33,560</b>
<b>Charitable Activities</b>		
Recycling, reclamation and reuse	118,807	110,881
Uptown	58,805	67,283
Education	1,489	1,134
<b>Total income from donations and legacies</b>	<b>179,101</b>	<b>179,298</b>
Investment and Other income		
Interest received	0	0
Fees and supplies	1,500	21,497
<b>Total income from investment income and other income</b>	<b>1,500</b>	<b>21,497</b>
<b>Total incoming resources</b>	<b>209,402</b>	<b>234,355</b>
<b>Charitable activities</b>		
<b>Recycling, reclamation and reuse:</b>		
Direct costs	11,239	8,331
Volunteer expenses	561	8
Fundraising costs	351	831
Donations	40	649
Consultancy fees	340	287
Subcontract costs	3,498	696
Rent	7,745	6,432
Rates	0	286
Water rates	125	136
Light, heat and power	3,215	2,040
Insurance	3,514	3,263
Repairs and renewals	9,411	9,657
Telephone and internet	1,859	2,583
Printing, postage and stationery	1,607	1,008
Subscriptions	4,627	1,228
Cleaning	0	442
Health and safety	65	2,138
Sundry expenses	1,882	(774)
Motor and travelling expenses	1,451	1,125
Advertising	5,048	2,733
Bank charges	3,420	2,932
Loan interest paid	419	0
Legal and professional fees	5,508	1,175
Education	3,038	669
Depreciation	10,297	7,970
Disposal of fixed assets	5,235	0
Wages and salaries	148,112	147,269
Social security costs	3,928	3,781
Pension costs	2,445	1,882
Other staff costs	1,134	668
<b>Total expenditure on charitable activities</b>	<b>240,114</b>	<b>209,445</b>
<b>Support costs</b>		
Independent examiner	750	750
Accounting	1,241	1,435
<b>Total support costs</b>	<b>1,991</b>	<b>2,185</b>
<b>Total resources expended</b>	<b>242,105</b>	<b>211,630</b>
<b>Net (outgoing) / incoming resources</b>	<b>(32,703)</b>	<b>22,725</b>



**PROPER JOB RESOURCE CENTRE**

England & Wales - Charity number 1178850

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# Accounts

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Registered Charity Number: 1178850

# **PROPER JOB RESOURCE CENTRE**

**Report of the Trustees and Unaudited Financial Statements  
For the year ended 31<sup>st</sup> March 2022**

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## Trustees Annual Report for the year ended 31<sup>st</sup> March 2022

The trustees present their report and financial statements for the year ended 31<sup>st</sup> March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### Objectives and Aims

Proper Job's charitable objects are described as follows:

For the public benefit, the protection and preservation of the environment, in particular, but not exclusively, by

(a) the promotion of waste reduction, reuse reclamation, recycling, use of recycled products and the use of surplus; and

(b) advancing the education of the public about all aspects of waste generation, waste management and waste recycling, in the United Kingdom.

### Public benefit

The Trustees have considered the Charity Commission guidance on public benefit and consider that the activities of the charity meet its charitable objectives and provide a benefit to the public.

### Achievement and Performance

#### Charitable activities

This year's report is still coloured by the COVID 19 pandemic. Proper Job officially re-opened on 13 April 2021 to coincide with stage 2 of the Government's 'road map' to lifting lockdown. Then there was a self-enforced, short circuit breaker in December 2021. Despite this, the adaptation of delivery models and some diversification of income necessitated by the pandemic, had positive effects as well as a reminder of how important it is that we continue to shape our response and rise to challenges.

#### Achievements

We facilitated the re-use of over 45,895 items a 69% increase on last year.

We provided over £1500 worth of resources, donated to local public benefit projects.

We engaged with over 15,000 beneficiaries this year, approximately sixty per day.

We strengthened the core charity, investing time in recruiting experienced trustees

We fundraised for and installed a community de-fibrillator

We redistributed 2536 litres of paint as part of the National Community Re-paint scheme

We made 5.5 tonnes of compost

There were 408 beneficiaries of educational events who attended online and in workshops  
16 workshops and events were hosted:

#### April

Where the Wild Things Grow – foraging with Dave Hamilton

#### May

Nicky Scott- aka Dr Compost

Composting for all – via zoom

#### June

Yard Sale - £1 or less

Repair and Reuse Day – Endecott House

#### July

Chagford Primary School Fundraiser – PJ and Uptown donate half of the day's proceedings

Learn how to make a Bug Hotel- PJ and Wellmoor at Moretonhampstead allotments

#### September

Upcycling workshop for children at Chagford Food Festival

Grow your own tree nursery – seminar with Moor Trees

#### October

Chagford's first litter pick

Weaving a willow birdfeeder

**November**

Repurposing Old Books – Book Folding Workshop

Fashion Show

**December**

Sustainable Christmas Wreath Workshop

**January**

Nicola Peel – inspirational COP 26 speaker - zoom talk

**February**

Sewing Repair Workshop

Community Clothes Swap and Wardrobe Declutter

**March**

Dr Compost talk and Q&A – via zoom. To celebrate National Composting week

Proper Job and Plastic Free Chagford Litter Pick

Spring Wreath Making from recycled materials

**Other events initiatives:**

A cable amnesty and two sales of children's clothes at £1.

Additionally, in July 2021 Plastic free Chagford joined forces with PJ to get "plastic free accreditation for the town. In January 2022 a donation was made to St Petrock

**Summary of Impact for the period of this report 20-21**

Education and workshop participants: 408 (April 2021 – March 2022).

Number of workshops/ events: 16

The education and workshop programme continued to be very successful. During lockdown periods the use of the internet, particularly ZOOM was developed and enabled a lively programme of events and this continues to build.

Governance has improved significantly, including an ongoing review of all policies and risks and a successful trustee recruitment campaign that delivered a new volunteer trustee and treasurer as well as another potential trustee - Anna Hopwood.

Environment: Paint: 2536 Litres diverted from landfill through the National Community Re-paint scheme

Compost: 5.5 tonnes of compost made and distributed

**Public benefit**

All trustees have read and understood the guidance on Public Benefit. Our impact monitoring demonstrates that we are having a significant impact on the environment and our beneficiaries give very positive feedback on how their lives have been changed.

Proper Job has facilitated the reuse of 45,895 items including, 2,536 Litres of paint. We also made 5.5 tonnes of compost. Contributing to the reduction of waste and carbon production

**Use of volunteers**

Proper Job have a pool of volunteers who help with various operational and educational tasks as well as skill sharing and repair workshops. We have gained 4 new volunteers. We have used approximately 600 hours of volunteer time and there are currently 5 trustee volunteers on the board.

The charity has also maintained a contact list of Friends and is part of REACH volunteering which helps charities to find volunteers creating a step change in the quality, range and scale of skills-based volunteering.

**Financial review**

Total income for the year decreased from previous year to £234,355 (2021: £235,637) however sales have increased reflecting the return to normal working. Sales were £179,299 (2021: £159,463).

Grant income reduced, as expected, after the pandemic. £24,800 was received in the year. (2021: 68,553), Grants included:

- Magic Little Grant – £500
- National Lottery - Workshop grant 22- 23 - £10,000
- Neighbourly foundation - £1,000
- WDBC - Business rates reclaim £2,667

- WDBC - Covid Recovery ARGO £2,450
- WDBC - Grant for Defib £750
- DCC Local Lives - £500
- HMRC Job Retention Scheme - £6,544

Total expenditure for the year increased to £211,630 (2021: £202,584).

Net surplus for the year was £22,725 (2021: £33,053) of which £10,692 was restricted

Unrestricted cash reserves to carry forward were £35,586

#### Reserves policy

The policy of the organisation is to maintain three months running costs as reserves wherever possible. This reflects the concern of the trustees that they should maintain sufficient reserves to meet any unforeseen circumstances and, to meet the organisation's obligations.

#### Structure, Governance and Management

##### Governing document

Charitable Incorporated Organisation: Model constitution for a CIO whose only voting members are its charity trustees ('Foundation' model constitution)

##### Recruitment and appointment of new trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Reference and Administration Details

##### Registered name

Proper Job Resource Centre

##### Registered Charity number

1178850

##### Principal address

Proper Job Resource Centre  
Crannafords Industrial Park  
Chagford  
Newton Abbot  
TQ13 8DR

##### Trustees

Name	Position	Appointments/Resignations
Victoria Worthington		Appointed 21 November 2019
Philip Le Grice		Retired 15 November 2021
Karen Ayling	Interim Chair	Appointed 17 March 2021
Robert Griffin		Appointed 21 April 2021
Dr Justine M Frain		Appointed 21 April 2021
Allison Saunders		Appointed 14 March 2022
Anna Hopwood		Appointed 11 July 2022

##### Independent Examiner

Magnus Proctor FFA  
Lindisfarne  
Landkey Road  
Barnstaple  
Devon  
EX32 9BW

**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of trustees on 6<sup>th</sup> January 2023 and signed on its behalf by:

.....  
Karen Ayling, Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PROPER JOB RESOURCE CENTRE**

**Independent examiner's report to the trustees of Proper Job Resource Centre**

I report to the charity trustees on my examination of the accounts of Proper Job Resource Centre (the Trust) for year ended 31<sup>st</sup> March 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Signed:



Magnus Proctor  
Fellow of the Institute of Financial Accountants  
Lindisfarne  
Landkey Road  
Barnstaple  
Devon  
EX32 9BW

Date: 6<sup>th</sup> January 2023

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31<sup>st</sup> March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
<b>Income and Endowments</b>					
Donations and legacies	2	16,995	16,565	33,560	73,661
Charitable activities	3	179,298	0	179,298	159,463
Investment income	4	0	0	0	44
Other income	5	21,497	0	21,497	2,469
<b>Total Incoming Resources</b>		<b>217,790</b>	<b>16,565</b>	<b>234,355</b>	<b>235,637</b>
<b>Expenditure</b>					
<b>Charitable activities</b>					
Charitable activities	6	(209,277)	(2,353)	(211,630)	(202,584)
<b>Total Resources Expended</b>		<b>(209,277)</b>	<b>(2,353)</b>	<b>(211,630)</b>	<b>(202,584)</b>
<b>Net Incoming / (Outgoing) resources</b>					
		8,513	14,212	22,725	33,053
Transfer between funds		3,520	(3,520)	0	0
		12,033	10,692	22,725	33,053
<b>Reconciliation of Funds</b>					
Total Funds brought forward		109,108	0	109,108	76,055
<b>Total Funds carried forward</b>	19	<b>131,141</b>	<b>10,692</b>	<b>131,833</b>	<b>109,108</b>

The notes on pages 10 to 15 form an integral part of these financial statements

**STATEMENT OF FINANCIAL POSITION**  
At 31<sup>st</sup> March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
<b>Fixed Assets</b>					
Tangible assets	12	85,671	0	85,671	90,791
Investments	13	0	0	0	1
		85,671		85,671	90,792
<b>Current Assets</b>					
Debtors	14	10,127	0	10,127	1,882
Cash at bank		35,586	10,692	46,278	39,939
		45,713	10,692	56,405	41,821
<b>Current Liabilities</b>					
Amounts falling due within one year	15	(10,243)	0	(10,243)	(8,623)
<b>Current Assets less Current Liabilities</b>					
		35,470	10,692	46,162	33,198
<b>Total Assets less Current Liabilities</b>					
		121,141	10,692	131,833	123,990
Creditors: amounts falling due after more than 1 year	16	0	0	0	(14,882)
		121,141	10,692	131,833	109,108
<b>Funds</b>					
Restricted funds		0	10,692	10,000	0
Unrestricted funds		121,141	0	121,833	109,108
Total funds	18	121,141	10,692	131,833	109,108

The financial statements were approved by the Board of Trustees on 6<sup>th</sup> January 2023 and were signed on its behalf by:

.....  
Karen Ayling, Chair

The notes on pages 10 to 15 form an integral part of these financial statements

## 1. Accounting Policies

### **Basis of preparing the financial statements and assessment of going concern**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold land and buildings	10% reducing balance
Plant and machinery	20% reducing balance
Motor vehicles	20% reducing balance
Office equipment	33% reducing balance

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

### **Cash at bank and in hand**

Cash at bank and in hand includes cash, current bank accounts and deposit bank accounts with no withdrawal limitations.

### **Creditors**

Creditors are recognised where then charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

**2. Donations and Legacies**

	Unrestricted £	Restricted £	2022 £
Donations	1,547	1,395	2,942
Gift Aid received	5,818	0	5,818
Grant income	9,630	15,170	24,800
	16,995	16,565	33,560
	Unrestricted £	Restricted £	2021 £
Donations	2,868	0	2,868
Gift Aid received	2,240	0	2,240
Grant income	68,553	0	68,553
	73,661	0	73,661

**3. Income from charitable activities**

	Unrestricted £	Restricted £	2022 £
Recycling, reclamation and reuse	110,881	0	110,881
Uptown	67,283	0	67,283
Education	1,134	0	1,134
	179,299	0	179,299
	Unrestricted £	Restricted £	2021 £
Recycling, reclamation and reuse	64,785	59,241	124,026
Uptown	34,188	0	34,188
Education	1,249	0	1,249
	100,222	59,241	159,463

**4. Investment income**

	2022 £	2021 £
Interest income	0	44

**5. Other income**

	2022 £	2021 £
Other income – Fees and supplies	21,497	2,429

**6. Expenditure on charitable activities**

	Unrestricted £	Restricted £	2022 £
Recycling, reclamation and reuse	33,753	2,353	36,106
Uptown	11,099	0	11,099
Education	669	0	669
Depreciation	7,970	0	7,970
Staff costs	153,601	0	153,601
Support costs	2,185	0	2,185
	209,277	2,353	211,630

	Unrestricted £	Restricted £	2021 £
Recycling, reclamation and reuse	36,469	18,542	55,011
Uptown	4,211	0	4,211
Education	1,165	0	1,165
Depreciation	3,732	0	3,732
Staff costs	101,731	34,495	136,226
Support costs	3,239	0	3,239
	149,547	53,037	202,584

**7. Analysis of support costs**

	2022 £	2021 £
On charity activities:		
Independent examiner	750	1,850
Accounting	1,435	389
	2,185	644

**8. Net incoming/outgoing resources**

	2022 £	2021 £
Independent examiner	750	1,850
Depreciation of fixed assets	7,970	3,720

**9. Staff costs**

	2022 £	2021 £
Salaries	147,269	131,027
Social security costs	3,781	3,127
Pension costs	1,882	1,637
Other staff costs	669	435
	153,601	136,226

The average monthly number of employees during the period was as follows:

	2022 No.	2021 No.
Resource Centre	9	8
Uptown	3	2

No employee received emoluments in excess of £60,000.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31<sup>st</sup> March 2022. (2021: Nil)

**10. Independent examiner's remuneration**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Examination of financial statements	750	1,850
Other services	0	389

**11. Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**12. Tangible fixed Assets**

	<b>Land and buildings</b>	<b>Furniture and Equipment</b>	<b>Motor vehicles</b>	<b>Office Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
Cost brought forward	85,528	6,286	2,688	14,106	108,608
Additions	2,850	0	0	0	2,850
<b>Total cost carried forward</b>	<b>88,278</b>	<b>6,286</b>	<b>2,688</b>	<b>14,106</b>	<b>111,458</b>
<b>Depreciation</b>					
Depreciation brought forward	8,164	6,154	2,475	1,024	17,817
Charge for year	3,647	128	48	4,147	7,970
<b>Total depreciation carried forward</b>	<b>11,811</b>	<b>6,282</b>	<b>2,523</b>	<b>5,171</b>	<b>25,787</b>
<b>Net Book Value</b>					
<b>At 31<sup>st</sup> March 2022</b>	<b>76,567</b>	<b>4</b>	<b>165</b>	<b>8,935</b>	<b>85,671</b>
At 31 <sup>st</sup> March 2021	77,364	132	751	13,082	88,329

**13. Fixed asset investments**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Shares in subsidiary undertakings	0	1
	0	1

The Courtyard Cafe & Shop Ltd (CRN 11634552 England and Wales) was dissolved on 12<sup>th</sup> April 2022

**14. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
VAT recoverable	1,497	1,608
Prepayments	3,630	0
Other debtors	5,000	274
	10,127	1,882

**15. Creditors: amounts falling due within one year**

	2022 £	2021 £
Bank overdraft	0	238
Trade creditors	24	5,058
Taxation and social security	2,052	634
Other creditors	0	843
Accruals	750	1,850
Loans	7,417	0
	10,243	8,623

**16. Creditors: amounts falling due after more than 1 year**

	2022 £	2021 £
Loans	0	14,882
	0	14,882

**17. Pension**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,882 (2021 - £1,637).

**18. Movement in Funds**

	Balance 1 <sup>st</sup> April 2021	Income	Expenditure	Transfers	Balance 31 <sup>st</sup> March 2022
<b>Unrestricted Funds</b>					
General Fund	109,108	217,790	(209,277)	3,520	121,141
<b>Total</b>	109,108	217,790	(209,277)	3,520	121,141
<b>Restricted Funds</b>					
Container Fund (1)	0	3,420	(0)	(3,420)	0
Defibrillator Fund (2)	0	2,145	(1,453)	0	692
Community Action Fund (3)	0	500	(400)	(100)	0
Local Lives Fund (4)	0	500	(500)	0	0
Workshop Fund (5)	0	10,000	0	0	10,000
<b>Total</b>	0	16,565	(2,353)	(3,520)	10,692
<b>Total Funds</b>	109,108	234,355	(202,633)	0	131,833

- (1) A lorry container was purchased with donations and a grant from Virgin Media O2 Together (£1,000). The transfer between funds of £3,420 reflects the purchase of a fixed asset.
- (2) A defibrillator was purchased donations and a grant from West Devon Borough Council (£750)
- (3) A compost sieve repair was made possible with a grant of £500 from Magic Little Grant
- (4) Van roof repairs (£795) were made possible with a grant of £500 from DCC Local Lives
- (5) A National Lottery Awards for All grant of £10,000 was received towards the Workshop Fund to be utilised in 2022/23

	Balance	Income	Expenditure	Transfers	Balance
	1 <sup>st</sup> April 2020				31 <sup>st</sup> March 2021
<b>Unrestricted Funds</b>					
General Fund	76,055	176,445	(149,596)	6,024	109,108
<b>Total</b>	76,055	176,445	(149,596)	6,024	109,108
<b>Restricted Funds</b>					
SSE London	0	5,950	(5,950)	0	0
Rank	0	25,000	(13,366)	(11,634)	0
Covid Recovery	0	23,100	(23,995)	895	0
Crowdfunder	0	5,191	(9,726)	4,535	0
<b>Total</b>	0	59,241	(53,037)	(6,024)	0
<b>Total Funds</b>	76,055	223,686	(202,633)	0	109,108

**19. Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any benefits from an employment with the charity or a related entity.

**20. Parent and ultimate parent undertaking**

The ultimate controlling party is the charity's trustees.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
(These do not form part of the financial statements)

	2022 £	2021 £
<b>Donations and legacies</b>		
Donations	2,942	2,868
Gift Aid received	5,818	2,240
Grant income	24,800	68,553
<b>Total income from donations and legacies</b>	<b>33,560</b>	<b>73,661</b>
<b>Charitable Activities</b>		
Recycling, reclamation and reuse	110,881	124,025
Uptown	67,283	34,188
Education	1,134	1,249
<b>Total income from donations and legacies</b>	<b>179,298</b>	<b>159,463</b>
Investment and Other income		
Interest received	0	44
Fees and supplies	21,497	2,469
<b>Total income from investment income and other income</b>	<b>21,497</b>	<b>2,513</b>
<b>Total incoming resources</b>	<b>234,355</b>	<b>235,637</b>
<b>Charitable activities</b>		
<b>Recycling, reclamation and reuse:</b>		
Direct costs	8,331	9,465
Volunteer expenses	8	483
Fundraising costs	831	0
Donations	649	0
Consultancy fees	287	1,956
Subcontract costs	696	7,609
Rent	6,432	5,800
Rates	286	260
Water rates	136	104
Light, heat and power	2,040	1,302
Insurance	3,263	4,342
Repairs and renewals	9,657	5,668
Telephone and internet	2,583	2,148
Printing, postage and stationery	1,008	745
Subscriptions	1,228	3,755
Cleaning	442	555
Health and safety	2,138	2,026
Sundry expenses	(774)	428
Motor and travelling expenses	1,125	1,767
Advertising	2,733	4,212
Bank charges	2,932	2,083
Legal and professional fees	1,175	4,512
Education	669	1,165
Depreciation	7,970	3,732
Wages and salaries	147,269	131,026
Social security costs	3,781	3,127
Pension costs	1,882	1,638
Other staff costs	668	435
<b>Total expenditure on charitable activities</b>	<b>209,445</b>	<b>200,345</b>
<b>Support costs</b>		
Independent examiner	2,185	2,239
Accounting	0	0
<b>Total support costs</b>	<b>2,185</b>	<b>2,239</b>
<b>Total resources expended</b>	<b>211,630</b>	<b>202,584</b>
<b>Net incoming resources</b>	<b>22,725</b>	<b>33,053</b>

**PROPER JOB RESOURCE CENTRE**

England & Wales - Charity number 1178850

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# Accounts

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Charity registration number: 1178850

# Proper Job Resource Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2021

# **Proper Job Resource Centre**

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# Proper Job Resource Centre

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

### Objectives and activities

#### *Objects and aims*

Proper Job's charitable objects are described as follows:

For the public benefit, the protection and preservation of the environment, in particular, but not exclusively, by

(a) the promotion of waste reduction, reuse reclamation, recycling, use of recycled products and the use of surplus; and

(b) advancing the education of the public about all aspects of waste generation, waste management and waste recycling, in the United Kingdom.

#### *Objectives, strategies and activities*

This year's report is very much coloured by the COVID 19 pandemic. This unprecedented period of national upheaval coincides, almost to the day, to the period covered by this report. The trustees and staff of the charity have worked very hard to ensure not only the survival of the charity, but more than that strengthen it. Strengthen its governance, review and improve its policies and procedures and ensure that operations of the charity and its charitable activities for the community have continued to be communicated and prepared for the post lock down periods.

In March 2020 the charity installed an electronic system to manage and collect gift aid on donations. Then the first UK lockdown was implemented (23rd March). All staff that needed to be were furloughed as soon as the scheme opened – meanwhile our trading arm The Courtyard continued to trade to supply essential food to our rural community and more specifically vulnerable people within it.

Although many of the team were furloughed the charity managed to release a number of educational videos and were able to trail online workshops. Both served Proper Job's charitable objectives, and importantly kept activity going through lockdown. These videos tapped in to a national growing trend in gardening, creativity, repairing, DIY and generally people needing to be more resourceful. Videos included

**Composting** -the benefits of making your own compost at home and the detrimental effect of the production of peat-based compost.

**Repairing and sharpening tools** – How to look after your tools so they last

**Fast Fashion** – *Inspiring sustainable fashion and re-use textiles*

Throughout June the charity prepared to reopen after lockdown and extensive work was completed by the team to ensure safe working practices and Covid precautions were in place. Procedures set by the charity retail association such as quarantining donated items for 72 hours before sale were introduced. The project relied heavily on external funding to support the cost of this activity such as extra staffing, storage units and parking facilities.

July 2020 saw the re-opening of Proper Job and Uptown. Predictably, after many months of lockdown householders across the country had been 'de-cluttering'. This led to capacity issues across the country where by recycling centres and charity shops were unable process items, creating a deluge of unmanageable donations. The global trade of rags and surplus was disrupted which meant we had to limit and manage what donations could be received to help relieve pressure on staff, volunteers and storage facilities. We worked alongside other charities to educate the general public in what items are resaleable as large quantities of low quality donations were beginning to become a financial burden due to the cost of processing and disposal.

# Proper Job Resource Centre

## Trustees' Report

Restrictions on meeting in large groups put a stop to our community based workshops and events and we were keen to continue online. To begin with we were sceptical and didn't think that online sessions would be beneficial, however we were pleasantly surprised as we were able to reach a larger audience with no need to travel. We engaged 311 beneficiaries with 9 online workshops on subjects such as home composting for all, wild and wonderful flowers and animals, permaculture, how to waste less and no dig gardening with Charles Dowding.

In the winter of 2020 Proper Job worked hard to bring community spirit during a hard and restricted Christmas with an online Christmas upcycling competition inspiring people within our community to make do and mend. Volunteers were filmed making Xmas decorations to inspire creativity. We were invited to our local primary school to run a face to face sustainable wreath workshop where we discussed the wasteful fashion industry and made decorations from waste textiles.

In this same period Proper Job, were led by the community to work with surfers against sewage and helped Chagford attain Plastic Free Status and this was further enhanced by the ChagBag initiative where Proper Job supplied free materials to volunteers to make re-usable shopping bags to be given out instead of plastic throughout the town. Proper Job also supplied free materials for volunteers to make free reusable face masks for whoever needed them within our community.

The board of Trustees used this period of downtime to improve the charities governance, including a review of all policies and procedures.

### ***Public benefit***

All trustees have read and understood the guidance on Public Benefit. Our impact monitoring demonstrates that we are having a significant impact on the environment and our beneficiaries give very positive feedback on how their lives have been changed, with 95% of online workshop attendees said that they were informative and educational and 80% said that they would share their learning with others. 80% of participants were attending our workshops for the first time.

Proper Job facilitated the reuse of 27000 items including 2020 litres of paint. We also made 9 tonnes of compost. Contributing to the reduction of waste and carbon production.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### ***Use of volunteers***

Proper Job have a small pool of volunteers who help with various operational and educational tasks as well as skill sharing and repair workshops. Although some have not been able to work during the pandemic, we have gained new volunteers who have been contributing from home. We used approximately 425 hours of volunteer time and there are currently 5 trustee volunteers on the board.

### **Covid statement:**

Lockdown restrictions on non-essential trading have had an effect on income from trading, although grants received to enable the charity's recovery from the lockdowns have enabled stability towards a continued recovery financially. Most of the costs relating to the implementation of Covid-safe procedures have been met by grant funding. With a renewed emphasis on local resources during the pandemic, the charity has been well supported, receiving more donations and custom from the community after re-opening. Volunteers have been harder to retain and recruit since the pandemic. The diversification of income and the importance of the service to the community have been positive effects and we continue to shape our response and rise to the challenges.

# Proper Job Resource Centre

## Trustees' Report

### Financial review

#### Income

On the face of the SOFA total income has increased from 2020 to £235,637 (2020: £174,191). £47,550 of this income related to the Government Coronavirus Retention Scheme (explained in further detail in this report), and grants totalling £21,003 were received from West Devon Borough Council to support the charity through the COVID-19 restrictions, meaning that £167,084 of this income relates to the activities of the charity.

Income received from charitable activities totalled £159,463 this year (2020: 169,599). This includes grants to support the charity through the COVID-19 restrictions and to help fund the adaptations necessary to continue operating in a 'Covid secure' environment of £25k from The Rank Foundation, £15k from Power to Change, £8.1k from Devon Communities Foundation. We also received £5,191 by Crowd Funding to raise funds to pay for a new Donations Shed.

Sales totalled £58,967 (2020: £105,932) at the Resource Centre and £29,200 (2020: £48,187) at Uptown. As expected, sales have significantly reduced due to the mandatory closures and restrictions in place over this reporting period.

#### Government Coronavirus Job Retention Scheme

While the centre had to remain closed it has relied upon the Government Coronavirus Job Retention Scheme (also known as the furlough scheme) meaning that it has received grants of up to 80% or £2,500 a month for employees' wages. Grant money received from the Government was £47,550 (Face of the SOFA under donations and legacies). The income from the retention scheme is accounted for gross under charitable activity income as a separate line and is not netted against expenditure. It is not included as restricted funds as the funds are not received with restriction as to the charitable purposes for which they can be spent. The charity's staff can be paid to perform any role for the charity. The SORP is clear that of itself a condition cannot create a restriction as to charitable purpose (SORP module 5 paragraphs 5.6 and 5.7). As the scheme is designed to compensate for staff costs, the amounts received are recognised in the SOFA over the same period as the costs to which they relate.

#### Expenditure

Expenditure totalled £202,584 this year (2020: £176,902). This includes wages costs covered by the furlough scheme, so of this £155,034 was covered by the centre.

Variable activity costs and overheads were kept to a minimum because the centre was closed. However, the charity did incur one-off costs to make the adaptations necessary to comply with the COVID restrictions so we could reopen safely.

£59,241 of the year's expenditure was covered by restricted grants and donations, £68,553 from unrestricted COVID support schemes and the remaining £74,790 from charitable activities.

#### Summary

The net result at the year end was a £33,053 surplus compared to a £2,711 deficit last year.

The bank accounts totalled £39,939 and the charity had minimal debtors and creditors at the year end. After transfers and funds bought forward at 1st April 2020, free reserves are stable, maintaining a carry forward at end year of £18,317, all of which are unrestricted.

#### ***Policy on reserves***

Proper Job strives to hold 3 months operating costs in reserve.

# Proper Job Resource Centre

## Trustees' Report

### Structure, governance and management

#### *Nature of governing document*

Charitable Incorporated Organisation: Model constitution for a CIO whose only voting members are its charity trustees ('Foundation' model constitution)

#### *Recruitment and appointment of trustees*

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

### Reference and Administrative Details

#### **Trustees**

Susan Breedijk (retired 18 November 2020)  
Ralph Mackridge (retired 17 March 2021)  
Jon Middleton (retired 17 February 2021)  
Alison Sallis (retired 30 September 2020)  
Nicholas Scott (retired 23 April 2021)  
Victoria Worthington  
Philip Le Grice, Chair (appointed 15 June 2020)

#### **Principal Office**

Crannafords Industrial Park  
Market Field  
Chagford  
Newton Abbot  
Devon  
TQ13 8DR

#### **Charity Registration Number**

1178850

#### **Independent Examiner**

Worham Jaques Limited  
Chartered Accountants & Business Advisers  
130a High Street  
Crediton  
Devon  
EX17 3LQ

## Proper Job Resource Centre

### Trustees' Report

#### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 15 November 2021 and signed on its behalf by:

.....  
Philip Le Grice  
Trustee

## Proper Job Resource Centre

### Independent Examiner's Report to the trustees of Proper Job Resource Centre

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 22.

#### Respective responsibilities of trustees and examiner

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

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

#### Independent examiner's statement

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

1. accounting records were not kept in respect of Proper Job Resource Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....  
Charlotte Gibbs BFP ACA  
Wortham Jaques Limited  
Chartered Accountants & Business Advisers

130a High Street  
Crediton  
Devon  
EX17 3LQ

Date:.....

## Proper Job Resource Centre

### Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	73,661	-	73,661
Charitable activities	3	100,222	59,241	159,463
Investment income	4	44	-	44
Other income	5	2,469	-	2,469
Total income		<u>176,396</u>	<u>59,241</u>	<u>235,637</u>
<b>Expenditure on:</b>				
Charitable activities	6	(149,547)	(53,037)	(202,584)
Total expenditure		<u>(149,547)</u>	<u>(53,037)</u>	<u>(202,584)</u>
Net income		26,849	6,204	33,053
Gross transfers between funds		6,204	(6,204)	-
Net movement in funds		33,053	-	33,053
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>76,055</u>	-	<u>76,055</u>
Total funds carried forward	19	<u>109,108</u>	-	<u>109,108</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	1,408	-	1,408
Charitable activities	3	163,549	6,050	169,599
Investment income	4	36	-	36
Other income	5	3,148	-	3,148
Total income		<u>168,141</u>	<u>6,050</u>	<u>174,191</u>
<b>Expenditure on:</b>				
Charitable activities	6	(170,852)	(6,050)	(176,902)
Total expenditure		<u>(170,852)</u>	<u>(6,050)</u>	<u>(176,902)</u>
Net expenditure		(2,711)	-	(2,711)
Gross transfers between funds		8,881	(8,881)	-
Net movement in funds		6,170	(8,881)	(2,711)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>69,884</u>	<u>8,881</u>	<u>78,765</u>
Total funds carried forward	19	<u>76,054</u>	-	<u>76,054</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 9 to 22 form an integral part of these financial statements.

**Proper Job Resource Centre**  
**(Registration number: 1178850)**  
**Balance Sheet as at 31 March 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	12	90,791	86,008
Investments	13	<u>1</u>	<u>1</u>
		<u>90,792</u>	<u>86,009</u>
<b>Current assets</b>			
Debtors	14	1,882	2,641
Cash at bank and in hand	15	<u>39,939</u>	<u>8,426</u>
		41,821	11,067
<b>Creditors: Amounts falling due within one year</b>	16	<u>(8,623)</u>	<u>(3,029)</u>
<b>Net current assets</b>		<u>33,198</u>	<u>8,038</u>
<b>Total assets less current liabilities</b>		123,990	94,047
<b>Creditors: Amounts falling due after more than one year</b>	17	<u>(14,882)</u>	<u>(17,993)</u>
<b>Net assets</b>		<u>109,108</u>	<u>76,054</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>109,108</u>	<u>76,054</u>
<b>Total funds</b>	19	<u>109,108</u>	<u>76,054</u>

The financial statements on pages 7 to 22 were approved by the trustees, and authorised for issue on 15 November 2021 and signed on their behalf by:

.....  
Philip Le Grice  
Trustee

## Proper Job Resource Centre

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011

##### **Basis of preparation**

Proper Job Resource Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

## **Proper Job Resource Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Business combinations**

Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the charity. All intra-group transactions, balances, income and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 19 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

## Proper Job Resource Centre

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

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

## Proper Job Resource Centre

### Notes to the Financial Statements for the Year Ended 31 March 2021

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **Financial instruments**

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## Proper Job Resource Centre

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### *Debt instruments*

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### *Investments*

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

## Proper Job Resource Centre

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### *Derivative financial instruments*

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

## 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from community groups	2,868	2,868
Gift aid reclaimed	2,240	2,240
Grants, including capital grants;		
Government grants	68,553	68,553
<b>Total for 2021</b>	73,661	73,661
<b>Total for 2020</b>	1,408	1,408

## 3 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Recycling, reclamation & reuse	64,785	59,241	124,026	120,512
Uptown	34,188	-	34,188	48,187
Education	1,249	-	1,249	900
	100,222	59,241	159,463	169,599

## Proper Job Resource Centre

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 4 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	44	44
<b>Total for 2021</b>	44	44
<b>Total for 2020</b>	36	36

#### 5 Other income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Fees and supplies	2,469	2,469
<b>Total for 2021</b>	2,469	2,469
<b>Total for 2020</b>	3,148	3,148

#### 6 Expenditure on charitable activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Recycling, reclamation & reuse		36,469	18,542	55,011	47,407
Uptown		4,211	-	4,211	18,528
Education		1,165	-	1,165	2,151
Depreciation, amortisation and other similar costs		3,732	-	3,732	2,810
Staff costs		101,731	34,495	136,226	103,827
Governance costs		2,239	-	2,239	2,179
		149,547	53,037	202,584	176,902

## Proper Job Resource Centre

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 7 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Independent examiner fees		
Examination of the financial statements	1,850	1,850
Other fees paid to examiners	389	389
<b>Total for 2021</b>	<b>2,239</b>	<b>2,239</b>
<b>Total for 2020</b>	<b>2,179</b>	<b>2,179</b>

#### 8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	<b>2021 £</b>	<b>2020 £</b>
Other non-audit services	1,850	2,179
Depreciation of fixed assets	3,720	3,164
	<b>5,570</b>	<b>5,343</b>

#### 9 Staff costs

The aggregate payroll costs were as follows:

	<b>2021 £</b>	<b>2020 £</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	131,027	100,019
Social security costs	3,127	2,232
Pension costs	1,637	1,576
Other staff costs	435	-
	<b>136,226</b>	<b>103,827</b>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2021 No</b>	<b>2020 No</b>
Resource Centre	8	5
Uptown	2	2
	<b>10</b>	<b>7</b>

No employee received emoluments of more than £60,000 during the year

## Proper Job Resource Centre

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 10 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>1,850</u>	<u>925</u>
<b>Other fees to examiners</b>		
All other services	<u>389</u>	<u>1,254</u>

## Proper Job Resource Centre

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Office equipment £	Total £
<b>Cost</b>					
At 1 April 2020	79,325	6,286	2,688	14,106	102,405
Additions	<u>6,203</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,203</u>
At 31 March 2021	<u>85,528</u>	<u>6,286</u>	<u>2,688</u>	<u>14,106</u>	<u>108,608</u>
<b>Depreciation</b>					
At 1 April 2020	5,789	5,335	1,937	1,024	14,085
Charge for the year	<u>2,375</u>	<u>819</u>	<u>538</u>	<u>-</u>	<u>3,732</u>
At 31 March 2021	<u>8,164</u>	<u>6,154</u>	<u>2,475</u>	<u>1,024</u>	<u>17,817</u>
<b>Net book value</b>					
At 31 March 2021	<u>77,364</u>	<u>132</u>	<u>213</u>	<u>13,082</u>	<u>90,791</u>
At 31 March 2020	<u>73,536</u>	<u>951</u>	<u>751</u>	<u>13,082</u>	<u>88,320</u>

#### 13 Fixed asset investments

	2021 £	2020 £
Shares in group undertakings and participating interests	<u>1</u>	<u>1</u>

#### Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
<b>Cost</b>		
At 1 April 2020	<u>1</u>	<u>1</u>
At 31 March 2021	<u>1</u>	<u>1</u>
<b>Net book value</b>		
At 31 March 2021	<u>1</u>	<u>1</u>
At 31 March 2020	<u>1</u>	<u>1</u>

## Proper Job Resource Centre

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2021	2020	
<b>Subsidiary undertakings</b>					
The Courtyard Cafe & Shop Ltd		England and Wales	Ordinary share	£1 100%	Activities of a cafe and shop

#### 14 Debtors

	2021 £	2020 £
VAT recoverable	1,608	2,223
Other debtors	274	418
	<u>1,882</u>	<u>2,641</u>

#### 15 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	39,939	8,426
Bank overdrafts	(238)	-
Cash and cash equivalents in statement of cash flows	<u>39,701</u>	<u>8,426</u>

#### 16 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank overdrafts	238	-
Trade creditors	5,058	-
Other taxation and social security	634	1,178
Other creditors	843	1
Accruals	1,850	1,850
	<u>8,623</u>	<u>3,029</u>

#### 17 Creditors: amounts falling due after one year

	2021 £	2020 £
Other loans	<u>14,882</u>	<u>17,993</u>

## **Proper Job Resource Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **18 Pension and other schemes**

##### **Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,637 (2020 - £1,576).

## Proper Job Resource Centre

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 19 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
<i>General</i>					
Resource Centre	76,055	132,197	(123,049)	6,204	91,407
Uptown Shop	-	44,248	(26,547)	-	17,701
	<u>76,055</u>	<u>176,445</u>	<u>(149,596)</u>	<u>6,204</u>	<u>109,108</u>
<b>Restricted funds</b>					
SSE London	-	5,950	(5,950)	-	-
Rank	-	25,000	(13,366)	(11,634)	-
Covid Recovery	-	23,100	(23,995)	895	-
Crowd Funder	-	5,191	(9,726)	4,535	-
	<u>-</u>	<u>59,241</u>	<u>(53,037)</u>	<u>(6,204)</u>	<u>-</u>
<b>Total funds</b>	<u><u>76,055</u></u>	<u><u>235,686</u></u>	<u><u>(202,633)</u></u>	<u><u>-</u></u>	<u><u>109,108</u></u>
	<b>Balance at 1 April 2019 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 March 2020 £</b>
<b>Unrestricted funds</b>					
<i>General</i>					
Resource Centre	69,884	119,099	(128,501)	15,572	76,054
Uptown Shop	-	48,187	(41,172)	(7,015)	-
Workshops	-	855	(1,179)	324	-
	<u>69,884</u>	<u>168,141</u>	<u>(170,852)</u>	<u>8,881</u>	<u>76,054</u>
<b>Restricted funds</b>					
Reach Grant	8,881	-	-	(8,881)	-
Devon Social Fund	-	5,000	(5,000)	-	-
SSE London	-	1,050	(1,050)	-	-
	<u>8,881</u>	<u>6,050</u>	<u>(6,050)</u>	<u>(8,881)</u>	<u>-</u>
<b>Total funds</b>	<u><u>78,765</u></u>	<u><u>174,191</u></u>	<u><u>(176,902)</u></u>	<u><u>-</u></u>	<u><u>76,054</u></u>

## **Proper Job Resource Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

The specific purposes for which the funds are to be applied are as follows:

SSE Grant - Grant received to help fund travel and to fund administration and marketing support so that the CEO could attend the Devon and Somerset Social Entrepreneurs Development Programme.

Rank - Grant received to finance core costs and loss of income due to Covid restrictions.

Crowd Funder - Donations raised towards the purchase and installation of new storage and processing unit.

Transfers between funds consist of:

£5,646 transferred from unrestricted funds into restricted funds to reflect the purchase of fixed assets; and  
£11,850 transferred from the Rank restricted fund into unrestricted funds to reflect income received to cover core lost income due to Covid-19 closures, in line with the grant agreement.

#### **20 Parent and ultimate parent undertaking**

The ultimate controlling party is the charity's trustees.