

PROPER JOB RESOURCE CENTRE

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

CONTENTS

	Page
Report of the Trustees	2-6
Independent Examiner's Report	7
Statement of Financial Activities	8
Statement of Financial Position	9
Notes to the Financial Statements	10-15
Detailed Statement of Financial Activities	16

Trustees Annual Report for the year ended 31st 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

Name	Position	Appointments/Resignations
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 15th 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 31st 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: 11th December 2023

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st March 2023

		Unrestricted funds	Restricted funds	2023 Total	2022 Total
	Notes	£	£	£	£
Income and Endowments					
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
Total Incoming Resources		206,515	2,888	209,403	234,355
Expenditure					
Charitable activities					
Charitable activities	6	(230,173)	(11,932)	(242,105)	(211,630)
Total Resources Expended		(230,173)	(11,932)	(242,105)	(211,630)
Net Incoming / (Outgoing) resources		(23,658)	(9,044)	(32,702)	22,725
Transfer between funds		0	0	0	0
		(23,658)	(9,044)	(32,702)	22,725
Reconciliation of Funds					
Total Funds brought forward		121,141	10,692	131,833	109,108
Total Funds carried forward	18	97,483	1,648	99,131	131,833

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

STATEMENT OF FINANCIAL POSITION
At 31st March 2023

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

The financial statements were approved by the Board of Trustees on 11th 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
	230,173	11,932	242,105

	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

7. Analysis of support costs

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

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
	155,619	153,601

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 31st 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 £
Cost					
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)
Total cost carried forward	84,793	3,258	2,688	10,111	100,850
Depreciation					
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)
Total depreciation carried forward	18,729	1,486	2,571	5,105	27,891
Net Book Value					
At 31st March 2023	66,064	1,772	117	5,006	72,959
At 31 st March 2022	76,567	4	165	8,935	85,671

13. Fixed asset investments

	2023 £	2022 £
Shares in subsidiary undertakings	0	0
	0	0

The Courtyard Cafe & Shop Ltd (CRN 11634552 England and Wales) was dissolved on 12th 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
	13,376	10,127

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
	<hr/> 6,655	<hr/> 10,243

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

	2023 £	2022 £
Loans	0	0
	<hr/> 0	<hr/> 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 st April 2022	Income	Expenditure	Transfers	Balance 31 st March 2023
Unrestricted Funds					
General Fund	121,141	206,515	(230,173)	0	97,483
Total	<hr/> 121,141	<hr/> 206,515	<hr/> (230,173)	<hr/> 0	<hr/> 97,483
Restricted Funds					
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
Total	<hr/> 10,692	<hr/> 2,888	<hr/> (11,932)	<hr/> 0	<hr/> 1,648
Total Funds	<hr/> 131,833	<hr/> 209,403	<hr/> (242,105)	<hr/> 0	<hr/> 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 st April 2021				31 st March 2022
Unrestricted Funds					
General Fund	109,108	217,790	(209,277)	3,520	121,141
Total	109,108	217,790	(209,277)	3,520	121,141
Restricted Funds					
Container Fund (1)	0	3,420	0	(3,420)	0
Defibrillator Fund (2)	0	2,145	(1,453)	0	692
Community Action Fund (3)		500	(400)	(100)	0
Local Lives Fund (4)	0	500	(500)	0	0
Workshop Fund (5)	0	10,000	0	0	10,000
Total	0	16,565	(2,353)	(3,520)	10,692
Total Funds	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 £
Donations and legacies		
Donations	2,271	2,942
Gift Aid received	13,542	5,818
Grant income	12,988	24,800
Total income from donations and legacies	28,801	33,560
Charitable Activities		
Recycling, reclamation and reuse	118,807	110,881
Uptown	58,805	67,283
Education	1,489	1,134
Total income from donations and legacies	179,101	179,298
Investment and Other income		
Interest received	0	0
Fees and supplies	1,500	21,497
Total income from investment income and other income	1,500	21,497
Total incoming resources	209,402	234,355
Charitable activities		
Recycling, reclamation and reuse:		
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
Total expenditure on charitable activities	240,114	209,445
Support costs		
Independent examiner	750	750
Accounting	1,241	1,435
Total support costs	1,991	2,185
Total resources expended	242,105	211,630
Net (outgoing) / incoming resources	(32,703)	22,725

