

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 individuals 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  
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Bickington  
Barnstaple

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18 November 2024

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

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
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		<u>23,351</u>	<u>26,172</u>
Total assets less current liabilities		<u>101,684</u>	<u>99,131</u>
Net assets excluding pension asset or liability		<u>101,684</u>	<u>99,131</u>
Total net assets		<u><u>101,684</u></u>	<u><u>99,131</u></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><u>101,684</u></u>	<u><u>99,131</u></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.
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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.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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#### 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	206,515	2,888	209,403
Expenditure on:			
Charitable activities	230,173	11,932	242,105
Total	230,173	11,932	242,105
Net income	(23,658)	(9,044)	(32,702)
Net income before other gains/(losses)	(23,658)	(9,044)	(32,702)
Other gains and losses:			
Net movement in funds	(23,658)	(9,044)	(32,702)
Reconciliation of funds:			
Total funds brought forward	121,141	10,692	131,833
Total funds carried forward	97,483	1,648	99,131



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	<u>12,142</u>	<u>-</u>	<u>12,142</u>	<u>10,297</u>
Total expenditure	214,629	40,073	254,702	242,104
Net gains on investments	-	-	-	-
	<u>3,439</u>	<u>(886)</u>	<u>2,553</u>	<u>(32,702)</u>
Net income/(expenditure)				
Net income/(expenditure) before other gains/(losses)	<u>3,439</u>	<u>(886)</u>	<u>2,553</u>	<u>(32,702)</u>
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