

Proper Job Resource Centre

Charity No. 1178850

Trustees' Report and Unaudited Accounts

31 March 2025

	Pages
Trustees' Annual Report	2 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Summary Income and Expenditure Account	12
Balance Sheet	13
Notes to the Accounts	14 to 20
Detailed Statement of Financial Activities	21 to 22

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

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

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

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

	2025	2024
	£	£
Income	239,104	257,255
Gross income for the year	<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
Total expenditure for the year	<u>241,242</u>	<u>254,702</u>
Net (expenditure)/income before tax for the year	(2,138)	2,553
Net (expenditure)/income for the year	<u>(2,138)</u>	<u>2,553</u>

Proper Job Resource Centre**Balance Sheet****at 31 March 2025**

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

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

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 2025	Total 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
	£	£	£	£	£
Cost or revaluation					
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>
Depreciation and impairment					
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>
Net book values					
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 £
Restricted funds:				
Restricted income funds:				
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>
Unrestricted funds:				
General funds	100,923	208,074	(222,394)	86,603
Total funds	<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

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Donations	11,133	31,030	42,163	56,725
	11,133	31,030	42,163	56,725
Charitable activities				
Recycling, reclamation and reuse	196,941	-	196,941	200,397
	196,941	-	196,941	200,397
Other				
	-	-	-	133
	-	-	-	133
Total income and endowments	208,074	31,030	239,104	257,255
Expenditure on:				
Charitable activities				
Recycling, reclamation and reuse	212,971	18,848	231,819	241,295
	212,971	18,848	231,819	241,295
Governance costs				
	1,269	-	1,269	1,265
	1,269	-	1,269	1,265
Total of expenditure on charitable activities	214,240	18,848	233,088	242,560
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	-
	8,154	-	8,154	12,142
Total of expenditure of other costs	8,154	-	8,154	12,142
Total expenditure	222,394	18,848	241,242	254,702
Net gains on investments	-	-	-	-
Net (expenditure)/income	(14,320)	12,182	(2,138)	2,553

Proper Job Resource Centre
Detailed Statement of Financial Activities

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