

The Joseph Trust

Registered Charity No: 1196928

(incorporating Registered Charity No: 1112380)

Accounts

for the year to 31st December 2024

Contents

Charity Reference and Administrative details	2
Report of the Independent Examiner to the Trustees of The Joseph Trust	3
Trustees' Report	4-7
Statement of financial activities	8
Balance sheet	9
Notes	10-15

Charity Reference and Administrative Details

Name and address of charity

The Joseph Trust

Operating address and registered office:
Rossmoor Grange, Storwood, York, YO42 4SY

Trustees

John Brittlebank (deceased 11th August 2025)
Derick Charles Robert Frary (resigned 20th January 2025)
Nicholas Richard Wilton Lee
Mark Mills
Helen Dumville (appointed 13th March 2024)
Sarah Edwards (appointed 6th February 2025)
Paul Edwards (appointed 6th February 2025)

The existing trustees appoint any new trustees following the provisions in the charity's governing instrument.

Legal Status

Charitable Incorporated Organisation registered with the charity Commission in England and Wales, Number 1196928

Governing Instrument

Charitable constitution dated 3rd December 2021

Agents and Advisers

Bankers:

CAF Bank
25 Kings Hill Avenue, Kings Hill
West Malling, Kent
ME19 4JQ

Independent Examiner:

Judith Summerfield FCA
5 Bowyers Close
Copmanthorpe
York
YO23 3XW

Independent Examiner's Report to the Trustees of The Joseph Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2024 which are set out on pages 8 to 15.

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity 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.



Judith Summerfield, FCA
Summerfield Accountancy Services
ICAEW
5 Bowyers Close
Copmanthorpe
York

Date: 22nd October 2025

Trustees' Annual Report

Structure and reporting

The charity is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission, whose governance is set out in its constitution dated 3rd December 2021.

The Trustees present their report and the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

The previous unincorporated entity, The Joseph Project (trading as The Joseph Trust), registered charity 1112380, has not been operating but received various small donations which have been incorporated in these accounts as it is treated as a merged entity.

These accounts have been prepared in line with guidance from The Charities Statement of Recommended Practice (SORP) (FRS 102) section 27 on Charity Mergers, which is considered to apply in this situation where there has been a change in legal form, but the charity's work, including its purposes and beneficiary class, remains unchanged. The assets, liabilities and funds are presented in these accounts as though they have always been part of the same restructured charity. The restricted funds have remained restricted and the carrying amounts of the assets and liabilities of the combining charities are not restated to fair value. The accounting policies are uniform with past years.

Governance and management

Trustees are appointed by the existing members and annually reappointed. Five trustees served during the year and were joined by two further trustees in February 2025. Sadly John Brittlebank, a trustee since 2019, passed away on 11th August 2025. John was a source of great support, a man of faith and humour, who encouraged us and provided straight-forward advice in the many challenges we faced during his time as a trustee, and he will be greatly missed. At the date of this report there are five trustees and Mark Mills has replaced John Brittlebank as Treasurer.

The trustees met formally four times during the year and are closely involved in guiding the work of the charity, setting the overall strategy and direction and taking responsibility for the resources needed. They provide a range of skills which are drawn on to support and develop the charity.

There is a small staff team, led by the Manager who works closely with the Chair of Trustees and there is regular monitoring and scrutiny of the charity's affairs.

Trustees' Annual Report (cont.)

Objectives and activities

The objectives of the charity are the advancement of education among young people, in particular those who are excluded from, or are at risk of exclusion from, mainstream education. We do this by providing a range of activities in a supportive environment for young people to learn and develop so that they can better engage with mainstream school. The activities are provided at Rossmoor Grange, a farm at Melbourne near York and the varied activities range from small animal care, horticulture, practical woodwork and basic cooking skills, to more adventurous activities exploring the outdoor environment. Underpinning this is our focus on the well-being of our young students and the development of emotional and social skills.

Review of the year - activities and performance

2024 has been a year of steady development during which we have been able to increase our capacity and resources. The staff team are now a very experienced group who bring a range of skills which ensure we continue to provide a nurturing environment with a broad mix of activities. We have seen our student numbers increase from an average of 25 in 2023 to over 30 students each week and we are well regarded in our effectiveness by schools in York and beyond. During the year we began to work with a further 4 schools, bringing the total to 23 different schools from York and the surrounding area that we have supported over the past 4 years.

Our main activity continues to be the provision of support to young students who are struggling to engage with mainstream school. This can be due to a range of factors, including specific needs identified in an EHCP, such as ADHD and diagnosed autism, but also behavioural challenges due to anxiety, personal struggles with social development or perhaps a disrupted home life. Typically, we work with students for one or two terms, but it can be longer depending on their needs and their engagement with our activities. One of our strengths is the range of activities we offer, from workshop-based projects including creative nature based modelling or simple woodwork projects, to outdoor pursuits such as bushcraft skills, den-building and canoeing. Small animal care is always the starting point for our days and this helps develop a consistent routine, as well as providing time and space for students to settle. We have an experienced group of staff, supported by a small team of volunteers, who bring different strengths and skills to our service. In particular the activities are a means to encourage students to develop new skills, work alongside their peers, improve their social skills and build resilience. It is demanding but rewarding to see our students begin to flourish in the supportive and safe environment we provide. As one parent wrote recently, "You have given her the sense of belonging through your hard work and unconditional positive regard which has had such an impact on her self-confidence and regulation at home."

We liaise closely with the schools who refer their young students to us, reporting daily on activities and progress. Schools visit with the student prior to referral and we ensure that our service is clearly understood and will meet the needs of the student during their time with us. Different days have slightly different emphases, shaped by the age profile and needs of those attending. One of the challenges is to ensure a new student will engage with an existing group and our experienced staff, making use of the different activities and the calm surroundings, ensure that we can offer a range of options to engage students positively throughout the day. In the past year we have added two pigmy goats to our menagerie, alongside the rabbits, guinea pigs, ducks and chickens that make up our small animal family. The woodland areas provide space and opportunity for building shelters, stringing up hammocks, cooking over campfires and creating obstacle courses. We continue to use the Warwick-Edinburgh Mental Well-being assessment tool as a measure of our impact on these young lives, and together with progress reports and attendance statistics these show the effectiveness of our programmes and the benefits of all the activities and therapeutic support we provide. It is a privilege to be able to work alongside these young people and have a positive impact on their lives and future opportunities.

Trustees' Annual Report (cont.)

Of course, none of this could have been achieved without the team of staff and volunteers, who have been an amazingly creative, resilient and dedicated group of people, providing a patient, caring, supportive environment within which our students can flourish. We are grateful for their persistence and hard work in the face of many challenging situations, as well as the rewards of seeing lives changed for the better.

We are also very grateful to those who continue to support us, giving financial support, prayer support, their time and their interest. All of this is a real encouragement to us. In particular we have benefitted from the funding provided by The Belfrey church, through their Social Action Fund, which has been used to support additional staff costs as we worked to grow our capacity. This has been invaluable and worked out better than expected, as shown in our growth over this past year.

Financial Review

We have managed to meet our financial targets this year, developing the service to the stage where by the end of the year our income from our services is able to cover all of our staff costs and make a significant contribution to other operating costs. Numbers of students and the number of schools with which we work have increased, and this takes additional staff time to manage, but our larger staff team have worked well to accomplish this successfully. The overall financial result this year was a deficit of £11,625 but this includes items of material expenditure totalling £15,995. After adjusting for funds provided last year and funds set aside for specific projects, our general reserve fell by £5,194 to £13,849. However, the underlying operating result was more positive than this and we are forecasting a surplus in 2025. We have also set aside a further £1,621 in cash towards our toilet and shower block upgrade. Overall we have assets of over £55,000 of which part is the land that we were able to purchase last year, and just over £20,000 was held in cash at the year end.

The reserves position is now clear of past liabilities and going in the right direction, although still short of our reserves policy target of £30,000. We hold nearly £4,500 in cash towards the acquisition and installation of upgraded toilets and showers. In 2025 and going forward we want to be in a position to invest further in our facilities and ensure that we are making full use of the site and the surroundings within which we operate. We continue to seek support from local benefactors, churches and individuals who share our commitment to the young people whose lives we seek to change for the better.

Plans for future periods

We have been pleased to see the benefit of our investment in 2023 in an additional member of staff. This has increased our capacity and brought additional skills and experience to the team and we have been able to take additional students. This has helped to achieve a more stable financial situation and we no longer rely on donations and other financial support to meet the salary costs. We are very grateful to The Belfrey's Social Action Fund for their grant in 2023 towards this cost. Demand for our service has continued to grow and we are recruiting again for a further member of staff to join the team. We are now aiming to provide support to 8 or 9 young students each day, compared to only 4 or 5 some 3 years ago.

Trustees' Annual Report (cont.)

We ran our first holiday club for the East Riding of Yorkshire in 2024 under their HAF programme (Holiday activities and food) for those in receipt of free school meals, but this has not continued due to the cost of providing this service. Instead we are developing holiday club days during the Easter and Summer holidays, in response to feedback from parents about the lack of provision during holiday periods, and we plan to develop these further in the coming year.

Our facilities have been in need of upgrading for some time, in particular the toilet block. We also want to provide shower facilities so that youth groups can camp on site over a weekend or in holiday periods, as well as supporting our own activities. We are delighted report that Portakabin has very generously donated three units which will meet this need, and we are very grateful for this amazing support. The site continues to evolve in response to our developing curriculum and in 2025 we made changes to the workshop to create a dedicated cooking space, an activity which our students readily engage with and an important life skill that we are able to offer.

There is still more to do, particularly as we want to offer as wide a range of activities as possible. The bike workshop is well used, with generous support from the Derwent Lions to refit this area. Two Go-Karts have been added to our equipment and the students are planning a Pump Track to test their skills. We still have ambitions to install a climbing wall, making more use of the space we have and the skills of our team which include a climbing instructor qualification.

Reserves Policy

It is the policy of the charity to maintain a general, unrestricted cash reserve at a level which equates to three months unrestricted expenditure, equivalent to about £30,000. This would provide sufficient funds to cover operating costs, support costs and to respond to emergency needs. At the end of the year the general reserve stood at £19,844 and this provides sufficient confidence that we can continue to operate effectively and meet all foreseeable liabilities. The charity is now operating on a more secure operational basis where fees earned are covering the staff and other operating costs and together with other income are enabling us to increase the General reserve by a small amount each year.

Public Benefit

In reviewing the overall aim and the objectives of the Charity, and in exercising their powers and duties, the Trustees have had due regard for the Charity Commission's public benefit guidance. The activities of the Joseph Trust are carried out to further its charitable purpose for the public benefit as summarised in the section 'Activities of the Charity' (above).



Nick Lee
Chair of Trustees

Date: 10th October 2025

Statement of financial activities

for the period ended 31 December 2024

		2024 Unrestricted funds £	2024 Restricted funds £	2024 Total £	2023 Total £
	Note				
Income	2				
Donations and legacies		7,627	-	7,627	14,406
Charitable activities		98,232	-	98,232	83,265
Other trading activities		1,529	-	1,529	1,099
Investments (bank interest)		387	-	387	723
Total income		107,775	-	107,775	99,493
Expenditure					
Charitable activities	3a	94,941	8,052	102,993	87,665
Other trading activities	3b	-	-	-	-
Governance costs	3c	412	-	412	400
Separate items of material expenditure	3d	15,995	-	15,995	5,000
Total expenditure		111,348	8,052	119,400	93,065
Net income/ (expenditure)		(3,573)	(8,052)	(11,625)	6,428
Other recognised gains /(losses)		-	-	-	-
Net movement in funds		(3,573)	(8,052)	(11,625)	6,428
Reconciliation of funds:	8-10				
Total funds brought forward		39,043	28,052	67,095	60,667
Total funds carried forward		35,470	20,000	55,470	67,095

Balance sheet

at 31 December 2024

		2024		2023	
		£	£	£	£
	Note				
Fixed assets					
Tangible assets	4		37,122		37,122
Current assets					
Debtors	5	1,972		10,100	
Cash at bank	6	20,164		26,427	
		22,136		36,526	
Creditors: amounts falling due within one year	7	3,788		6,553	
Net current assets			18,348		29,973
Total assets less current liabilities			55,470		67,095
Funds					
Restricted	8	20,000		28,052	
Designated	9	21,621		20,000	
General reserve	9	13,849		19,043	
Total charity funds			55,470		67,095

These accounts were approved by the trustees on 10th October 2025 and signed on their behalf by

Nicholas Lee
Trustee



Mark Mills
Trustee



Notes

(forming part of the accounts)

1 Accounting policies

General information and basis of preparation

The Joseph Trust is a charitable incorporated organisation registered in England & Wales. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are included in the Trustees Report.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Expenditure and Liabilities

Expenditure is included in the SOFA on an accruals basis. Resources expended are recognised in the period in which they are incurred

Notes (continued)

Funds accounting

Restricted Funds are used in accordance with the specific instructions of the donors. Expenditure relating to the use of Restricted Funding has been identified and allocated separately in the accounts, apportioned where necessary in line with the budget agreed for the particular purpose and the ratio of restricted funding provided towards this budget.

Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects. Within these funds the Trustees have designated certain donations and fundraising activities towards a specific purpose and these are separated from the General Reserves.

Fixed Assets

These are capitalised if they can be used for one year or more and have a value in excess of £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expenses

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on the following basis over their estimated useful lives. No depreciation is calculated for the value of land purchased, which is stated at cost including related fees:

Land	0%
Plant and Machinery	50% per annum straight line
Motor Vehicles	100% per annum straight line
Computer equipment	over 3 years

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Pensions

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

2 Income

Donations are from regular supporters and occasional one-off gifts. In particular a small number of churches and individuals in York continue to support our work.

Charitable activity funding is from the provision of services to City of York schools who have made increasing use of our services through the year, with average income increasing from £24,000 per term in 2023 to over £31,000 per term in 2024. This demonstrates the value of our services and the extent to which schools in York are making use of our unique mix of activities and therapeutic support.

Trading income relates to minor income generated from use of the site and sales of surplus items owned by the charity.

Notes (continued)

3a Charitable activities

	2024	2024	2024	2023
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
Wage costs (note 12)	80,685	8,052	88,737	74,548
Other staff & volunteer costs	578	-	578	1,030
Training	863	-	863	1,153
Rent and rates	110	-	110	2,047
Light and heat	2,425	-	2,425	1,520
Maintenance	245	-	245	414
Activities costs	3,139	-	3,139	2,222
Animal feed and care	2,028	-	2,028	-
Office costs (phone, internet)	544	-	544	604
Insurance	3,023	-	3,023	3,397
Payroll	633	-	633	630
Fundraising	450	-	450	414
Bank charges & other costs	205	-	205	100
Interest paid	<u>13</u>	<u>-</u>	<u>13</u>	<u>-</u>
	<u>94,941</u>	<u>8,052</u>	<u>102,993</u>	<u>87,665</u>

3b Other trading activities

There were no additional costs associated with the minor income generated during the year (2023 nil).

3c Governance Costs

Independent Examiner's fee	412	-	412	400
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

3d Separate items of material expenditure

In 2021 loans totalling £15,000 were given to The Joseph Project with no guarantee of repayment. These were accounted for as separate items of material income and taken into reserves to be used as necessary. The agreement with the lenders was to repay within three years as and when the charity reached a level of income that afforded repayment. In 2024 the Trustees agreed to repay a second tranche of £5,000 to one lender, Nicholas Lee, who was also a Trustee and a further £5,000 to an independent supporter. All loans have now been repaid in full.

Also in January 2021, The Joseph Project contracted for fundraising support, specifically bid writing and targeted applications to charitable foundations and grant funders. This service has provided applications over the past 4 years, concluding with a request to the National Lottery Community Fund in October 2024, which was not successful. This support has now ended and the full cost of £5,995 is charged to the 2024 accounts.

Notes (continued)

4 Fixed Assets

	Land & Buildings £	Plant & Machinery £	Computer Equipment £	Total £
Cost				
At beginning of year	37,122	2,574	248	39,944
Additions	-	-	-	-
Disposals	-	-	-	-
At end of year	<u>37,122</u>	<u>2,574</u>	<u>248</u>	<u>39,944</u>
Depreciation				
At beginning of year	-	2,574	248	2,822
Charge for year	-	-	-	-
Eliminated on disposals	-	-	-	-
At end of year	<u>-</u>	<u>2,574</u>	<u>248</u>	<u>39,944</u>
Net book value				
At 31 December 2023	37,122	-	-	37,122
At 31 December 2024	<u><u>37,122</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>37,122</u></u>

	2024 £	2023 £
5 Debtors		
Trade debtors	1,610	2,670
Other debtors	-	935
Prepayments	362	6,495
	<u>1,972</u>	<u>10,100</u>
6 Cash at bank and in hand		
CAF deposit accounts	16,293	18,451
Current accounts	3,625	7,787
Petty cash	246	188
	<u>20,164</u>	<u>26,426</u>
7 Liabilities: Amounts falling due within one year		
HMRC	2,736	2,768
Pensions	330	-
Other creditors	310	885
Accruals	412	2,900
	<u>3,788</u>	<u>6,553</u>

Notes (continued)

8 Restricted funds

	Balance at beginning of year £	Income £	Expenditure £	Transfers £	Balance at end of year £
Donation for land purchase	20,000	-	-	-	20,000
Grants for specific purposes	<u>8,052</u>	<u>-</u>	<u>8,052</u>	<u>-</u>	<u>-</u>
Total	<u>28,052</u>	<u>-</u>	<u>8,052</u>	<u>-</u>	<u>20,000</u>

9 Unrestricted funds

	Balance at beginning of year £	Income £	Expenditure £	Transfer between reserves £	Balance at end of year £
General purpose reserve	19,043	105,704	110,898	-	13,849
Designated reserve	<u>20,000</u>	<u>2,071</u>	<u>450</u>	<u>-</u>	<u>21,621</u>
Total	<u>39,043</u>	<u>107,775</u>	<u>111,348</u>	<u>-</u>	<u>35,470</u>

The General purpose reserve is made up of the balance of general reserves transferred from the unincorporated charity, plus the operating surpluses/(deficits) in 2023 and 2024. The Designated reserve comprises funds remaining after the land purchase in 2023, plus the net proceeds of the York Rotary Club Dragon Boat race which was entered in 2024. The Designated Fund is allocated for the future cost of replacing the toilet block and installing a shower block.

10 Analysis of net assets between funds

	Tangible fixed assets £	Net current assets £	Total £
Restricted funds			
Land purchase	20,000	-	20,000
Unrestricted funds			
General Purpose reserve	-	13,849	13,849
Designated reserve	17,122	4,499	21,621
	<u>37,122</u>	<u>18,348</u>	<u>55,470</u>

Notes (continued)

11 Trustees and other related parties

The trustees support the charity with their particular skills and time. In addition, trustees have made donations of £250 in the year (2023 £1,580) and one trustee purchased items surplus to requirements for £75. Reimbursement of expenses incurred for the charitable activity of the organisation of £1,392 was paid to two trustees (2023 - £296). As noted in previous accounts for The Joseph Project (1112380), there was a loan from one trustee, Nicholas Lee, in 2021 totalling £10,000 to enable the charity to continue operating. The trustees, excluding the trustee concerned, approved the repayment of the remainder of this in 2024 from the improved operating income, and this is shown as a separate item of material expenditure.

12 Staff costs and numbers	2024	2023
	£	£
Gross Wages & Salaries	83,713	69,765
Social Security Costs	838	1,356
Pension Contributions	4,186	3,427
	88,737	74,548

The number of employees (full-time and part-time) who were engaged in each of the following activities were as follows:

Activities in furtherance of organisation's objects	4	4

All employed members of staff are paid through PAYE systems.
No employees received emoluments in excess of £60,000 (2023: None).