just the job

dig cut learn grow



ANNUAL REPORT 2025-26



Introduction

Just the Job has reached 20 years old. We began with a Landrover, trailer some tools and a few hard working team members. We have grown steadily over the 20 years to what we are now with community gardens, orchards, 3 work units and a whole bunch of team members, staff and volunteers a broad range of activities and micro enterprises.

This year has been a year of steady progress, with the charity continuing to deliver vital support while carefully managing resources in a challenging financial environment.

Our Mission is to:

- Continue to grow to maintain and increase the organisational capability to cater for vulnerable adults with or without a disability.
- Provide a viable and sustainable social enterprise and charitable organisation able to offer employment when possible.
- Develop the organisation to become a self-sufficient social enterprise and charity which can offer a variety of employment opportunities.
- Empower, support and nurture individuals. We help the work team members to develop a wide range of skills and experiences through giving them the opportunity to access life skills training, work skills training, social activities and employment.

Just the Job has continued to steadily grow the core activities. There has been a small movement in Work Team Members (beneficiaries) but with an overall increase in one day of service provision. Activities are shaped by interests and requests from the team members and driven by the staff and volunteers. We also provide a service for work placements and supported volunteering opportunities. With strong demand for these places we are exploring the options for expanding this service.

Our annual open day was busier than ever attracting 220 people and raising more funds than ever before. It is a lovely day highlighting our work and the beautiful gardens and making old and new acquaintances. The coffee morning at Richmond Town Hall is another annual event supported by the local community, showcasing our art and design products. This year was a very busy morning breaking our record raising an amazing £1500.

Work Team Members

The Work Team Members are the heart of Just the Job. We nurture their skills in a welcoming, fun and supportive environment. We take pride in providing a unique service that helps everyone gain confidence, stay motivated and be a part of our community. We have 30 work team members attending for 76 days per week. We work with 5 supported volunteers and have provided 3 supported work placements. The impact goes beyond the service we provide to our members with an additional 150 people reached through our activities and support. We continue to operate in a very person centred manner, making adjustments to activities to bring the best out of individuals and create the best environment possible for success. Our Positivity App records activities and shows family, carers and other professionals the amazing work the team members do.

Activities

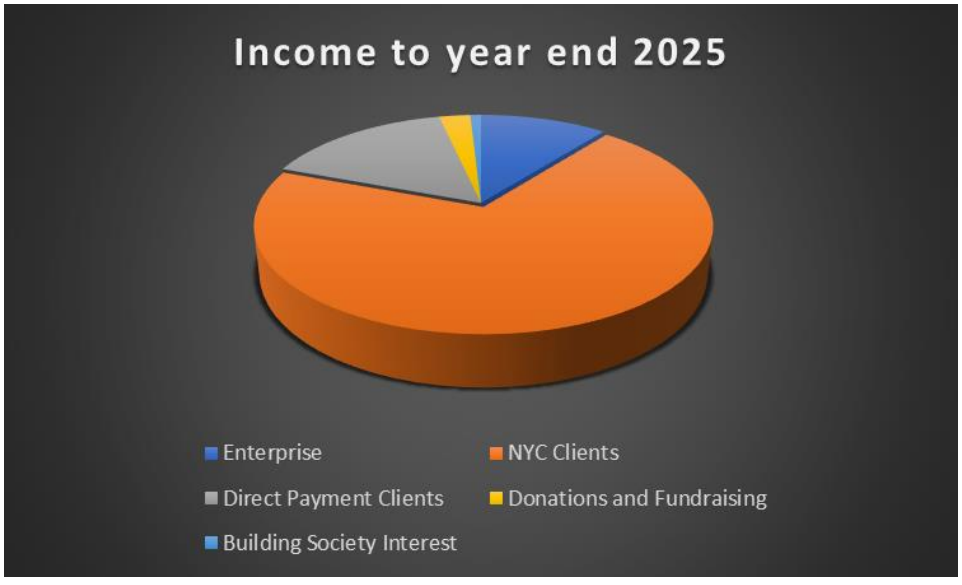
All our activities and enterprises continue to make good progress with changes and adjustments made to suite the needs of the participants. We have introduced a new Performing Arts session to the weekly activities. The drama, storytelling and performance have been very popular with many of the Friday group. We had great success visiting a local campervan festival 'Dubs in the Dales' last year showing the design and creative skills of our arts & design team. We were received well by the organisers and festival goers and we look forward to returning this year. The DT Restoration project headed by volunteer Kate has continued to grow. A link with All & Sundry in Richmond market place has worked very well with a good flow of items sold through this outlet and occasional events adding to this. The members enjoy helping to refurbish and prepare items ready for sale. The gardening teams have continued to focus on providing a quality service for elderly and vulnerable customers.
The gardening service and wood fuel production continue to be our best income earning activities. With other activities making a small surplus or breaking even.

Volunteers

We were delighted to be presented with the Kings Award for Voluntary Service by the Lord Lieutenant of North Yorkshire and two volunteers enjoyed a visit to Holyrood House for a Royal Garden Party. This award shows the commitment and support we have from volunteers and the quality of the service we provide to our community. There are now 15 regular volunteers giving 18 days per week, equating to 6,048 hours per year. We held 3 corporate volunteer days with 30 volunteers. We also have a current trustee team of 4. We are aiming to recruit 2 new trustees in the coming year.

Finance

The annual accounts for the year end November2025 show a total funds surplus of £55,707 and unrestricted funds with a surplus of £33,685. Staff salaries were raised to bring us in line with increasing minimum wage increases and cost of living pressures. Social services contracts for individuals attending Just The Job continue to be our core income. Enterprise, fundraising and savings interest constitute the remainder. Further detail is available in the annual accounts report.



Big Green Build

We were very pleased to learn we have been awarded a grant from the National Lottery toward the new build project. Fundraising continues to raise the remaining amount. A primary contractor has been appointed in readiness for a start date. We look forward to getting the construction underway in the coming year.

Thank You

Finally, we give a big thank you to the Work Team Members, volunteers, staff and trustees at Just the Job for all their hard work over the year. Without the great group of people we have, Just the Job just wouldn't be the same.

Statement by the Chair of the Board of Trustees

The Board of Trustees would like to thank all the team members, staff, volunteers and everyone else that has contributed to another memorable and inspiring year for Just the Job.

The presentation of the Kings Award for Voluntary Service illustrates the commitment of Just the Job to providing the best for all the team.

As has been outlined in the full review, the breadth of opportunities we can offer team members has expanded and this opens up further avenues of learning and experience.

The focus of the Board of Trustees is to ensure the continued long term viability of Just the Job to provide the special services for our team members, their families and carers but also to continue progress towards better facilities, which are desperately needed and that the Big Green Build will provide for years to come.

COMPANY REGISTRATION NUMBER: 05542689
CHARITY REGISTRATION NUMBER: 1142496

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Unaudited Financial Statements

30 November 2025

CHIPCHASE MANNERS
Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

THURSDAY
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A6 28/05/2026 #35
COMPANIES HOUSE

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Financial Statements

Year ended 30 November 2025

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Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 November 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 November 2025.

Reference and administrative details

Registered charity name	Just The Job Environmental Enterprise Ltd
Charity registration number	1142496
Company registration number	05542689
Principal office and registered office	30 Racecourse Road Gallowfields Trading Estate Richmond North Yorkshire DL10 4TG England

The trustees

B W Hunter	(Resigned 15 August 2025)
H M Grant	
J Moon	(Resigned 2 June 2025)
R Phillips (Chair)	
J Reid-Young	
Clare Atkinson	(Appointed 16 April 2025)

Independent examiner	Sara-Louise Dickman ACA 15 Newbiggin Richmond North Yorkshire DL10 4DR

Structure, governance and management

This year has been one of steady progress, with the charity continuing to deliver vital support while carefully managing resources in a challenging financial environment.

Just the Job has continued to steadily grow the core activities. There has been a small movement in Work Team Members (beneficiaries), but with an overall increase in one day of service provision. Activities are shaped by interests and requests from the team members and driven by the staff and volunteers. We also provide a service for work placements and supported volunteering opportunities. With strong demand for these places, we are exploring the options for expanding this service.

There are currently four board members with two members stepping down this year and one new board member being recruited. Our latest trustee brings experience from previously working at Just the Job with her occupational therapy and counselling skills being a new addition to our skill set. We will seek to recruit one or two new trustees in the coming year.

Objectives and activities

Our Mission is to:
1)Continue to grow to maintain and increase the organisational capability to cater for vulnerable adults with or without a disability.

2)Provide a viable and sustainable social enterprise and charitable organisation able to offer employment when possible.

3)Develop the organisation to become a self-sufficient social enterprise and charity which can offer a variety of employment opportunities.

4)Empower, support and nurture individuals. We help the work team members to develop a wide range of skills and experiences through giving them the opportunity to access life skills training, work skills training, social activities and employment.

Volunteers
We have 30 work team members attending for 76 days per week. We work with 5 supported volunteers and have provided 3 supported work placements. The impact goes beyond the service we provide to our members with about an additional 150 people reached through our activities and support.There has been 10 regular volunteers, plus the trustees, and 3 corporate volunteer days with 30 volunteers.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Our annual open day was busier than ever, attracting 220 people and raising more funds than ever before. The coffee morning at Richmond Town Hall broke our record, raising £1,500, being very well supported by the local community.

Achievements and performance *(continued)*

We were delighted to be presented with the King's Award for Voluntary Service by the Lord Lieutenant of North Yorkshire, and two volunteers enjoyed a visit to Holyrood House for a Royal Garden Party. This award shows the commitment and support we have from volunteers and the quality of the service we provide to our community. There has been 10 regular volunteers, plus the trustees, and 3 corporate volunteer days with 30 volunteers.

Finally, we want to give a big thank you to the Work Team Members, volunteers and staff at Just the Job for all their hard work over the year. Without the great group of people we have, Just the Job just wouldn't be the same as it is.

Financial review

This financial year, ended 30 November 2025 saw the charity generate incoming resources of £370,638 of which £46,228 was restricted incoming resources. The year also saw outgoing resources of £318,631 which left the charity with an overall surplus of £52,097 for the year. This was made up of a surplus in unrestricted funds of £30,075 and a surplus of restricted funds of £23,599.

At the end of this financial year the charity has total funds carried forward of £284,463 which were made up of unrestricted funds of £198,795 and restricted funds of £87,245.

Our end of year budget shows an increased income of £25,000, primarily from social services contracted provision and fundraising for the Big Green Build project. Gardening services and firewood sales continue to contribute a healthy surplus, while arts & activities has had a small grant input and invested a small amount to create future income and new interesting activities. General expenditure increased by £5,700 particularly due to increased wage costs and utility bills. Despite this, with prudent spending we improved our surplus above previous years which will be held to continue to grow the activities and support the Big Green Build. The build project continues to impact the overall finances but with confirmed support from the National Lottery of £490,000 we look forward to the construction phase in 2026.

The board took the decision to increase wages to keep ahead of the increases with the minimum wage. This year we have been accredited Living Wage Employer status.

Just the Job has set reserves of 6 months running costs in line with our finance policy. Some surplus funds have been put into a savings bond account and we continue to look for better interest rates in other accessible accounts as we recognise the need to keep funds available to react to changing circumstances within the big green build project.

The big green build continues to be the most significant risk for the organisation, but with the support of the National Lottery funding and the appointment of a primary contractor we are confident construction will begin in the coming year and potentially completed in 18 months. We continue to receive most of our funds from North Yorkshire Council via the approved provider list, this contract is secure until the end of 2027. As the only significant provider in Richmond we are very confident of a new 5 5 year agreement in 2027. Our enterprise activities support our provision and ensure Just the Job would continue even if there was a significant change from NYC. We continue to explore growing some of the enterprise activities to improve our long-term resilience.

The board meet on a monthly basis with finance as a standing item on the agenda. Monthly reports are provided by the finance officer including a budget update and current bank balances.

Reserves Policy

Purpose

The Just the Job Board of Directors designated a cash reserve by resolution at its 26th June 2023 Board meeting. The general purpose of the fund is to help to ensure the long-term financial stability of the organisation and position it to respond to varying economic conditions and changes affecting the organisation's financial position and the ability of the organisation to continuously carry out its mission.

Just the Job will maintain a cash reserve to achieve the following objectives:

1) To enable the organisation to sustain operations through delays in payments of committed funding and to accept reimbursable contracts and grants without jeopardising ongoing operations;

2) To promote public and funder confidence in the long-term survivability of the organisation by preventing chronic cash flow crises that can diminish its reputation and force its leaders to make expensive short-term, crisis-based decisions; and

3) To create an internal line of credit to manage cash flow and maintain financial flexibility.

Cash reserve fund balance

Minimum 6 months operating costs - including essential costs - £88,200 (table 1 internal policy document) as of November 2023

£89,967 is currently held in the Unity Trust account as of November 2025

Use of the cash reserve
The Just the Job Chair or Vice Chair and General Manager together may authorise the access up to £10,000 from the cash reserve to maintain cash flow within the general account as long as payments within the next 12 months will cover the amount used. The board of trustees will be informed of this action in a timely manner. Any funds greater than £10,000 will require the approval of the board of trustees and be paid back through a prescribed repayment method/schedule. (Superseded by any plan towards the closure of Just the Job) The repayment schedule will be reviewed at the monthly board meetings.

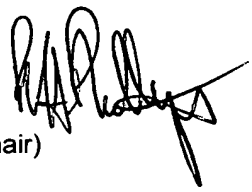
Management of the cash reserve
The reserve fund will be held in a separate bank account to be monitored by the Finance Officer and accessible for viewing by the General Manager and Business Administration Manager. Policies and procedures for handling deposits, reconciling statements, safeguarding access, etc. will be the same as established for any of the organisation's other bank accounts. Monthly updates of the fund will be included in the monthly finance report presented at the monthly board meeting. Any interest accumulated will remain with the reserve fund.

For accounting the Operating Reserves are held within the balance of unrestricted funds.

Authorisation of draw-down of the reserve
A draw-down from the fund for established purposes identified in "Use of the cash reserve" above, must be approved by a majority of the Board, either by a majority of the votes of a quorum present at a regular Board meeting, or by a 2/3 majority of the Board if such vote is conducted by other means. A plan for replenishing the funds including key activities and procedures for monitoring the implementation of the plan will be included in the Board approval of the draw-down. A record of any such action will be maintained and be made a part of the Board meeting minutes. Any such action would remove the Board designation of "reserves" from these funds. Cash reserve shortfalls In the event the reserves are less than the targeted reserve levels two consecutive years, this deficit must be eliminated in a minimum of the following 3 years, with one quarter of the deficit balance being required to be funded in the current operating budget, until the reserve is restored to the target

balance.

The trustees' annual report and the strategic report were approved on 18 May 2026 and signed on behalf of the board of trustees by:



R Phillips (Chair)
Director

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Just The Job Environmental Enterprise Ltd

Year ended 30 November 2025

I report to the trustees on my examination of the financial statements of Just The Job Environmental Enterprise Ltd ('the charity') for the year ended 30 November 2025.

Responsibilities and basis of report

As the 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 accounts of the company 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 the charity's accounts 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

Since 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 the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

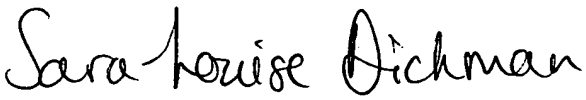
1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. 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 accounts to be reached.



Sara-Louise Dickman ACA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments					
Donations and legacies	5	3,611	15,346	18,957	19,570
Charitable activities	6	289,539	30,882	320,421	272,552
Other trading activities	7	28,320	–	28,320	29,415
Investment income	8	2,940	–	2,940	1,677
Total income		324,410	46,228	370,638	323,214
Expenditure					
Expenditure on raising funds:					
Costs of charitable activities		211,476	24,116	235,592	277,760
Costs of other trading activities		7,444	–	7,444	10,015
Administrative expenses	9	75,415	90	75,505	75,144
Total expenditure		294,335	24,206	318,541	362,919
Net income/(expenditure) and net movement in funds		30,075	22,022	52,097	(39,705)
Reconciliation of funds					
Total funds brought forward		168,720	63,646	232,366	272,071
Total funds carried forward		198,795	85,668	284,463	232,366

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 22 form part of these financial statements.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Statement of Financial Position

30 November 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**15**	46,497	50,068
Current assets			
Stocks	**16**	5,350	1,000
Debtors	**17**	13,616	14,406
Cash at bank and in hand		230,479	176,688
		249,445	192,094
Creditors: amounts falling due within one year	**18**	7,869	9,796
Net current assets		241,576	182,298
Total assets less current liabilities		288,073	232,366
Creditors: amounts falling due after more than one year	**19**	3,610	–
Net assets		284,463	232,366
Funds of the charity			
Restricted funds		85,668	63,646
Unrestricted funds		198,795	168,720
Total charity funds	**21**	284,463	232,366

For the year ending 30 November 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

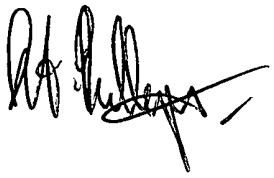
The notes on pages 12 to 22 form part of these financial statements.

Statement of Financial Position *(continued)*

30 November 2025

These financial statements were approved by the board of trustees and authorised for issue on 18 May 2026, and are signed on behalf of the board by:

R Phillips (Chair)
Director



1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 30 Racecourse Road, Gallowfields Trading Estate, Richmond, North Yorkshire, DL10 4TG, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3. **Accounting policies** *(continued)*

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Development costs	-	25% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	15% reducing balance
Motor vehicles	-	20% reducing balance
Equipment	-	15% reducing balance

3. **Accounting policies** *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. **Limited by guarantee**

Every member of the Company undertakes to contribute to the assets of the company, in the event of the same being wound up while he is a Member, or within one year after he ceases to be a Member, for the payment of the debts and liabilities of the Company contracted before he ceases to be a Member, and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Fundraising and donations	3,611	90	3,701
Grants			
SHIC Income	–	15,000	15,000
Team Talk - Penny Smith	–	–	–
Team Members Emergency Fund	–	256	256
	3,611	15,346	18,957

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Fundraising and donations	3,570	–	3,570
Grants			
SHIC Income	–	15,000	15,000
Team Talk - Penny Smith	–	1,000	1,000
Team Members Emergency Fund	–	–	–
	3,570	16,000	19,570

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Contracted income	285,900	–	285,900
Quarry Road site	3,639	–	3,639
The Big Green Build	–	29,224	29,224
Rufus Wood Project	–	1,658	1,658
Spoon Club income	–	–	–
	289,539	30,882	320,421

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Contracted income	248,086	–	248,086
Quarry Road site	–	3,328	3,328
The Big Green Build	–	20,613	20,613
Rufus Wood Project	–	325	325
Spoon Club income	–	200	200
	248,086	24,466	272,552

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Activities for generating funds	28,320	28,320	29,415	29,415

8. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Deposit account interest	2,940	2,940	1,677	1,677

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Support costs	75,415	90	75,505

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Support costs	75,144	–	75,144

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	8,265	8,183

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries and associated costs	202,866	184,837
	202,866	184,837

The average head count of employees during the year was 9 (2021: 8). The average number of full-time employees during the year is analysed as follows:

	2025	2024
Number of staff - all	9	8

No employees received employee benefits of more than £60,000 during the year (2021: Nil).

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,500	1,500

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

14. Intangible assets

	Development costs £
Cost	
At 1 December 2024 and 30 November 2025	2,025
Amortisation	
At 1 December 2024 and 30 November 2025	2,025
Carrying amount	
At 30 November 2025	–
At 30 November 2024	–

15. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Equipment £	**Total £**
Cost				
At 1 December 2024	48,021	50,768	40,422	139,211
Additions	3,600	–	1,094	4,694
At 30 November 2025	51,621	50,768	41,516	143,905
Depreciation				
At 1 December 2024	31,672	38,545	18,926	89,143
Charge for the year	2,543	2,445	3,277	8,265
At 30 November 2025	34,215	40,990	22,203	97,408
Carrying amount				
At 30 November 2025	17,406	9,778	19,313	46,497
At 30 November 2024	16,349	12,223	21,496	50,068

16. Stocks

	2025	2024
	£	£
Raw materials and consumables	5,350	1,000

17. Debtors

	2025	2024
	£	£
Trade debtors	11,932	12,312
Prepayments and accrued income	1,684	2,094
	13,616	14,406

18. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	2,023	4,974
Social security and other taxes	4,115	2,932
Other creditors	1,731	1,890
	7,869	9,796

19. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Accruals and deferred income	3,610	–

20. Deferred income

	2025	2024
	£	£
Amount released to income	(90)	–
Amount deferred in year	3,700	–
At 30 November 2025	3,610	–

21. Analysis of charitable funds

Unrestricted funds

	At 1 December 2024 £	Income £	Expenditure £	Transfers £	**At 30 Novembe r 2025** £
General funds	168,720	324,410	(294,335)	–	198,795

	At 1 December 2023 £	Income £	Expenditure £	Transfers £	At 30 November 2024 £
General funds	213,053	282,748	(270,002)	(57,079)	168,720

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 December 2024 £	Income £	Expenditure £	Transfers £	At 30 November 2025 £
Restricted Funds	–	90	(90)	–	–
Quarry Road Site	–	–	–	–	–
950 Trees	40,377	1,658	(2,936)	–	39,099
The Big Green Build	–	29,224	(1,771)	–	27,453
Stay, Healthy, Independent, and Connected	22,287	15,000	(19,230)	–	18,057
Spoon club	155	–	(85)	–	70
Team talks	827	–	–	–	827
Team Members Emergency Fund	–	256	(94)	–	162
	63,646	46,228	(24,206)	–	85,668

	At 1 December 2023 £	Income £	Expenditure £	Transfers £	At 30 November 2024 £
Restricted Funds	–	–	–	–	–
Quarry Road Site	–	3,328	(9,266)	5,938	–
950 Trees	40,386	325	(334)	–	40,377
The Big Green Build	8,022	20,613	(79,776)	51,141	–
Stay, Healthy, Independent, and Connected	10,610	15,000	(3,323)	–	22,287
Spoon club	–	200	(45)	–	155
Team talks	–	1,000	(173)	–	827
Team Members Emergency Fund	–	–	–	–	–
	59,018	40,466	(92,917)	57,079	63,646

21. Analysis of charitable funds *(continued)*

	At 1 December 2024 £	Income £	Expenditure £	Transfers £	At 30 November 2025 £
The Big Green Build	–	29,224	(1,771)		27,453
Spoon Club	155	–	(85)	–	70
Rufus Wood Project	40,377	1,658	(2,936)		39,099
Team Talk - Penny Smith	827	–	–	–	827
Team Members Emergency Fund	–	256	(94)	–	162
Stay, Healthy, Independent, and Connected	22,287	15,000	(19,230)	–	18,057
Pottery project	–	90	(90)	–	–
	63,646	46,228	(24,206)	–	85,668

Purposes of restricted funds:

950 Trees Project - maintenance and development of community woodland.

The Big Green Build - contributions towards relocating the charity's premises.

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	42,987	3,510	46,497
Current assets	211,711	37,634	249,345
Creditors less than 1 year	(7,869)	(3,510)	(11,379)
Net assets	246,829	37,634	284,463

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	50,068	–	50,068
Current assets	128,448	63,646	192,094
Creditors less than 1 year	(9,796)	–	(9,796)
Net assets	168,720	63,646	232,366

The following pages do not form part of the financial statements.

COMPANY REGISTRATION NUMBER: 05542689
CHARITY REGISTRATION NUMBER: 1142496

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Unaudited Financial Statements

30 November 2025

CHIPCHASE MANNERS
Chartered Accountants
15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

THURSDAY
AF31G2ØJ
A6 28/05/2026 #35
COMPANIES HOUSE

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Financial Statements

Year ended 30 November 2025

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Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 November 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 November 2025.

Reference and administrative details

Registered charity name	Just The Job Environmental Enterprise Ltd
Charity registration number	1142496
Company registration number	05542689
Principal office and registered office	30 Racecourse Road Gallowfields Trading Estate Richmond North Yorkshire DL10 4TG England

The trustees

B W Hunter	(Resigned 15 August 2025)
H M Grant	
J Moon	(Resigned 2 June 2025)
R Phillips (Chair)	
J Reid-Young	
Clare Atkinson	(Appointed 16 April 2025)

Independent examiner	Sara-Louise Dickman ACA 15 Newbiggin Richmond North Yorkshire DL10 4DR

Structure, governance and management

This year has been one of steady progress, with the charity continuing to deliver vital support while carefully managing resources in a challenging financial environment.

Just the Job has continued to steadily grow the core activities. There has been a small movement in Work Team Members (beneficiaries), but with an overall increase in one day of service provision. Activities are shaped by interests and requests from the team members and driven by the staff and volunteers. We also provide a service for work placements and supported volunteering opportunities. With strong demand for these places, we are exploring the options for expanding this service.

There are currently four board members with two members stepping down this year and one new board member being recruited. Our latest trustee brings experience from previously working at Just the Job with her occupational therapy and counselling skills being a new addition to our skill set. We will seek to recruit one or two new trustees in the coming year.

Objectives and activities

Our Mission is to:
1)Continue to grow to maintain and increase the organisational capability to cater for vulnerable adults with or without a disability.

2)Provide a viable and sustainable social enterprise and charitable organisation able to offer employment when possible.

3)Develop the organisation to become a self-sufficient social enterprise and charity which can offer a variety of employment opportunities.

4)Empower, support and nurture individuals. We help the work team members to develop a wide range of skills and experiences through giving them the opportunity to access life skills training, work skills training, social activities and employment.

Volunteers
We have 30 work team members attending for 76 days per week. We work with 5 supported volunteers and have provided 3 supported work placements. The impact goes beyond the service we provide to our members with about an additional 150 people reached through our activities and support.There has been 10 regular volunteers, plus the trustees, and 3 corporate volunteer days with 30 volunteers.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Our annual open day was busier than ever, attracting 220 people and raising more funds than ever before. The coffee morning at Richmond Town Hall broke our record, raising £1,500, being very well supported by the local community.

Achievements and performance *(continued)*

We were delighted to be presented with the King's Award for Voluntary Service by the Lord Lieutenant of North Yorkshire, and two volunteers enjoyed a visit to Holyrood House for a Royal Garden Party. This award shows the commitment and support we have from volunteers and the quality of the service we provide to our community. There has been 10 regular volunteers, plus the trustees, and 3 corporate volunteer days with 30 volunteers.

Finally, we want to give a big thank you to the Work Team Members, volunteers and staff at Just the Job for all their hard work over the year. Without the great group of people we have, Just the Job just wouldn't be the same as it is.

Financial review

This financial year, ended 30 November 2025 saw the charity generate incoming resources of £370,638 of which £46,228 was restricted incoming resources. The year also saw outgoing resources of £318,631 which left the charity with an overall surplus of £52,097 for the year. This was made up of a surplus in unrestricted funds of £30,075 and a surplus of restricted funds of £23,599.

At the end of this financial year the charity has total funds carried forward of £284,463 which were made up of unrestricted funds of £198,795 and restricted funds of £87,245.

Our end of year budget shows an increased income of £25,000, primarily from social services contracted provision and fundraising for the Big Green Build project. Gardening services and firewood sales continue to contribute a healthy surplus, while arts & activities has had a small grant input and invested a small amount to create future income and new interesting activities. General expenditure increased by £5,700 particularly due to increased wage costs and utility bills. Despite this, with prudent spending we improved our surplus above previous years which will be held to continue to grow the activities and support the Big Green Build. The build project continues to impact the overall finances but with confirmed support from the National Lottery of £490,000 we look forward to the construction phase in 2026.

The board took the decision to increase wages to keep ahead of the increases with the minimum wage. This year we have been accredited Living Wage Employer status.

Just the Job has set reserves of 6 months running costs in line with our finance policy. Some surplus funds have been put into a savings bond account and we continue to look for better interest rates in other accessible accounts as we recognise the need to keep funds available to react to changing circumstances within the big green build project.

The big green build continues to be the most significant risk for the organisation, but with the support of the National Lottery funding and the appointment of a primary contractor we are confident construction will begin in the coming year and potentially completed in 18 months. We continue to receive most of our funds from North Yorkshire Council via the approved provider list, this contract is secure until the end of 2027. As the only significant provider in Richmond we are very confident of a new 5 5 year agreement in 2027. Our enterprise activities support our provision and ensure Just the Job would continue even if there was a significant change from NYC. We continue to explore growing some of the enterprise activities to improve our long-term resilience.

The board meet on a monthly basis with finance as a standing item on the agenda. Monthly reports are provided by the finance officer including a budget update and current bank balances.

Reserves Policy

Purpose

The Just the Job Board of Directors designated a cash reserve by resolution at its 26th June 2023 Board meeting. The general purpose of the fund is to help to ensure the long-term financial stability of the organisation and position it to respond to varying economic conditions and changes affecting the organisation's financial position and the ability of the organisation to continuously carry out its mission.

Just the Job will maintain a cash reserve to achieve the following objectives:

1) To enable the organisation to sustain operations through delays in payments of committed funding and to accept reimbursable contracts and grants without jeopardising ongoing operations;

2) To promote public and funder confidence in the long-term survivability of the organisation by preventing chronic cash flow crises that can diminish its reputation and force its leaders to make expensive short-term, crisis-based decisions; and

3) To create an internal line of credit to manage cash flow and maintain financial flexibility.

Cash reserve fund balance

Minimum 6 months operating costs - including essential costs - £88,200 (table 1 internal policy document) as of November 2023

£89,967 is currently held in the Unity Trust account as of November 2025

Use of the cash reserve
The Just the Job Chair or Vice Chair and General Manager together may authorise the access up to £10,000 from the cash reserve to maintain cash flow within the general account as long as payments within the next 12 months will cover the amount used. The board of trustees will be informed of this action in a timely manner. Any funds greater than £10,000 will require the approval of the board of trustees and be paid back through a prescribed repayment method/schedule. (Superseded by any plan towards the closure of Just the Job) The repayment schedule will be reviewed at the monthly board meetings.

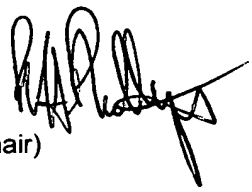
Management of the cash reserve
The reserve fund will be held in a separate bank account to be monitored by the Finance Officer and accessible for viewing by the General Manager and Business Administration Manager. Policies and procedures for handling deposits, reconciling statements, safeguarding access, etc. will be the same as established for any of the organisation's other bank accounts. Monthly updates of the fund will be included in the monthly finance report presented at the monthly board meeting. Any interest accumulated will remain with the reserve fund.

For accounting the Operating Reserves are held within the balance of unrestricted funds.

Authorisation of draw-down of the reserve
A draw-down from the fund for established purposes identified in "Use of the cash reserve" above, must be approved by a majority of the Board, either by a majority of the votes of a quorum present at a regular Board meeting, or by a 2/3 majority of the Board if such vote is conducted by other means. A plan for replenishing the funds including key activities and procedures for monitoring the implementation of the plan will be included in the Board approval of the draw-down. A record of any such action will be maintained and be made a part of the Board meeting minutes. Any such action would remove the Board designation of "reserves" from these funds. Cash reserve shortfalls In the event the reserves are less than the targeted reserve levels two consecutive years, this deficit must be eliminated in a minimum of the following 3 years, with one quarter of the deficit balance being required to be funded in the current operating budget, until the reserve is restored to the target

balance.

The trustees' annual report and the strategic report were approved on 18 May 2026 and signed on behalf of the board of trustees by:



R Phillips (Chair)
Director

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Just The Job Environmental Enterprise Ltd

Year ended 30 November 2025

I report to the trustees on my examination of the financial statements of Just The Job Environmental Enterprise Ltd ('the charity') for the year ended 30 November 2025.

Responsibilities and basis of report

As the 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 accounts of the company 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 the charity's accounts 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

Since 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 the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

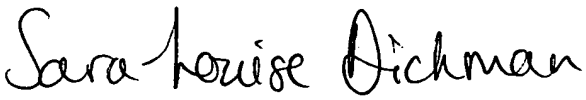
1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. 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 accounts to be reached.



Sara-Louise Dickman ACA
Independent Examiner

15 Newbiggin
Richmond
North Yorkshire
DL10 4DR

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments					
Donations and legacies	5	3,611	15,346	18,957	19,570
Charitable activities	6	289,539	30,882	320,421	272,552
Other trading activities	7	28,320	–	28,320	29,415
Investment income	8	2,940	–	2,940	1,677
Total income		324,410	46,228	370,638	323,214
Expenditure					
Expenditure on raising funds:					
Costs of charitable activities		211,476	24,116	235,592	277,760
Costs of other trading activities		7,444	–	7,444	10,015
Administrative expenses	9	75,415	90	75,505	75,144
Total expenditure		294,335	24,206	318,541	362,919
Net income/(expenditure) and net movement in funds		30,075	22,022	52,097	(39,705)
Reconciliation of funds					
Total funds brought forward		168,720	63,646	232,366	272,071
Total funds carried forward		198,795	85,668	284,463	232,366

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 22 form part of these financial statements.

Just The Job Environmental Enterprise Ltd

Company Limited by Guarantee

Statement of Financial Position

30 November 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**15**	46,497	50,068
Current assets			
Stocks	**16**	5,350	1,000
Debtors	**17**	13,616	14,406
Cash at bank and in hand		230,479	176,688
		249,445	192,094
Creditors: amounts falling due within one year	**18**	7,869	9,796
Net current assets		241,576	182,298
Total assets less current liabilities		288,073	232,366
Creditors: amounts falling due after more than one year	**19**	3,610	–
Net assets		284,463	232,366
Funds of the charity			
Restricted funds		85,668	63,646
Unrestricted funds		198,795	168,720
Total charity funds	**21**	284,463	232,366

For the year ending 30 November 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

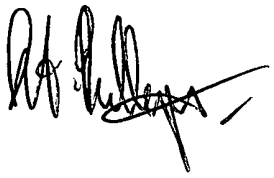
The notes on pages 12 to 22 form part of these financial statements.

Statement of Financial Position *(continued)*

30 November 2025

These financial statements were approved by the board of trustees and authorised for issue on 18 May 2026, and are signed on behalf of the board by:

R Phillips (Chair)
Director



1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 30 Racecourse Road, Gallowfields Trading Estate, Richmond, North Yorkshire, DL10 4TG, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3. **Accounting policies** *(continued)*

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Development costs	-	25% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	15% reducing balance
Motor vehicles	-	20% reducing balance
Equipment	-	15% reducing balance

3. **Accounting policies** *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. **Limited by guarantee**

Every member of the Company undertakes to contribute to the assets of the company, in the event of the same being wound up while he is a Member, or within one year after he ceases to be a Member, for the payment of the debts and liabilities of the Company contracted before he ceases to be a Member, and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Fundraising and donations	3,611	90	3,701
Grants			
SHIC Income	–	15,000	15,000
Team Talk - Penny Smith	–	–	–
Team Members Emergency Fund	–	256	256
	3,611	15,346	18,957

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Fundraising and donations	3,570	–	3,570
Grants			
SHIC Income	–	15,000	15,000
Team Talk - Penny Smith	–	1,000	1,000
Team Members Emergency Fund	–	–	–
	3,570	16,000	19,570

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Contracted income	285,900	–	285,900
Quarry Road site	3,639	–	3,639
The Big Green Build	–	29,224	29,224
Rufus Wood Project	–	1,658	1,658
Spoon Club income	–	–	–
	289,539	30,882	320,421

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Contracted income	248,086	–	248,086
Quarry Road site	–	3,328	3,328
The Big Green Build	–	20,613	20,613
Rufus Wood Project	–	325	325
Spoon Club income	–	200	200
	248,086	24,466	272,552

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Activities for generating funds	28,320	28,320	29,415	29,415

8. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Deposit account interest	2,940	2,940	1,677	1,677

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Support costs	75,415	90	75,505

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Support costs	75,144	–	75,144

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	8,265	8,183

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries and associated costs	202,866	184,837
	202,866	184,837

The average head count of employees during the year was 9 (2021: 8). The average number of full-time employees during the year is analysed as follows:

	2025	2024
Number of staff - all	9	8

No employees received employee benefits of more than £60,000 during the year (2021: Nil).

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,500	1,500

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

14. Intangible assets

	Development costs £
Cost	
At 1 December 2024 and 30 November 2025	2,025
Amortisation	
At 1 December 2024 and 30 November 2025	2,025
Carrying amount	
At 30 November 2025	–
At 30 November 2024	–

15. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Equipment £	**Total £**
Cost				
At 1 December 2024	48,021	50,768	40,422	139,211
Additions	3,600	–	1,094	4,694
At 30 November 2025	51,621	50,768	41,516	143,905
Depreciation				
At 1 December 2024	31,672	38,545	18,926	89,143
Charge for the year	2,543	2,445	3,277	8,265
At 30 November 2025	34,215	40,990	22,203	97,408
Carrying amount				
At 30 November 2025	17,406	9,778	19,313	46,497
At 30 November 2024	16,349	12,223	21,496	50,068

16. Stocks

	2025	2024
	£	£
Raw materials and consumables	5,350	1,000

17. Debtors

	2025	2024
	£	£
Trade debtors	11,932	12,312
Prepayments and accrued income	1,684	2,094
	13,616	14,406

18. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	2,023	4,974
Social security and other taxes	4,115	2,932
Other creditors	1,731	1,890
	7,869	9,796

19. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Accruals and deferred income	3,610	–

20. Deferred income

	2025	2024
	£	£
Amount released to income	(90)	–
Amount deferred in year	3,700	–
At 30 November 2025	3,610	–

21. Analysis of charitable funds

Unrestricted funds

	At 1 December 2024 £	Income £	Expenditure £	Transfers £	**At 30 Novembe r 2025** £
General funds	168,720	324,410	(294,335)	–	198,795

	At 1 December 2023 £	Income £	Expenditure £	Transfers £	At 30 November 2024 £
General funds	213,053	282,748	(270,002)	(57,079)	168,720

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 December 2024 £	Income £	Expenditure £	Transfers £	At 30 November 2025 £
Restricted Funds	–	90	(90)	–	–
Quarry Road Site	–	–	–	–	–
950 Trees	40,377	1,658	(2,936)	–	39,099
The Big Green Build	–	29,224	(1,771)	–	27,453
Stay, Healthy, Independent, and Connected	22,287	15,000	(19,230)	–	18,057
Spoon club	155	–	(85)	–	70
Team talks	827	–	–	–	827
Team Members Emergency Fund	–	256	(94)	–	162
	63,646	46,228	(24,206)	–	85,668

	At 1 December 2023 £	Income £	Expenditure £	Transfers £	At 30 November 2024 £
Restricted Funds	–	–	–	–	–
Quarry Road Site	–	3,328	(9,266)	5,938	–
950 Trees	40,386	325	(334)	–	40,377
The Big Green Build	8,022	20,613	(79,776)	51,141	–
Stay, Healthy, Independent, and Connected	10,610	15,000	(3,323)	–	22,287
Spoon club	–	200	(45)	–	155
Team talks	–	1,000	(173)	–	827
Team Members Emergency Fund	–	–	–	–	–
	59,018	40,466	(92,917)	57,079	63,646

21. Analysis of charitable funds *(continued)*

	At 1 December 2024 £	Income £	Expenditure £	Transfers £	At 30 November 2025 £
The Big Green Build	–	29,224	(1,771)		27,453
Spoon Club	155	–	(85)	–	70
Rufus Wood Project	40,377	1,658	(2,936)		39,099
Team Talk - Penny Smith	827	–	–	–	827
Team Members Emergency Fund	–	256	(94)	–	162
Stay, Healthy, Independent, and Connected	22,287	15,000	(19,230)	–	18,057
Pottery project	–	90	(90)	–	–
	63,646	46,228	(24,206)	–	85,668

Purposes of restricted funds:

950 Trees Project - maintenance and development of community woodland.

The Big Green Build - contributions towards relocating the charity's premises.

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	42,987	3,510	46,497
Current assets	211,711	37,634	249,345
Creditors less than 1 year	(7,869)	(3,510)	(11,379)
Net assets	246,829	37,634	284,463

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	50,068	–	50,068
Current assets	128,448	63,646	192,094
Creditors less than 1 year	(9,796)	–	(9,796)
Net assets	168,720	63,646	232,366

The following pages do not form part of the financial statements.