

**JADE YOUTH AND COMMUNITY LIMITED**  
**(previously JUST ANOTHER DANCE EVENT)**  
**DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2017**

**COMPANY NO. 06700295**

**CHARITY NO: 1153785**

**ALLEN, WEST AND FOSTER LIMITED**  
**CHARTERED ACCOUNTANTS**

**JADE YOUTH AND COMMUNITY LIMITED**

**DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH SEPTEMBER 2017**

<b>CONTENTS</b>	<b>PAGE</b>
Company Information	1
Directors' and Trustees' Report	2 - 6
Auditor's Report	7 - 8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 - 15

## JADE YOUTH AND COMMUNITY LIMITED

### COMPANY INFORMATION

Incorporated on 17<sup>th</sup> September 2008

<b>TRUSTEES (DIRECTORS):</b>	Martin Schofield	Chair
	Lee Collins	Vice chair
	David Oldroyd	
	Suzie Cornwell-Ball	
	Rachel Veitch-Straw	Appointed 7 <sup>th</sup> November 2016

<b>COMPANY SECRETARY:</b>	David Oldroyd	Resigned 16 <sup>th</sup> October 2016
---------------------------	---------------	--

<b>COMPANY NUMBER:</b>	06700295
------------------------	----------

<b>CHARITY NUMBER:</b>	1153785
------------------------	---------

<b>REGISTERED OFFICE:</b>	Former Customer Service Centre New Street Dinnington Sheffield S25 2EX
---------------------------	--

<b>BANKERS:</b>	Barclays Bank plc Sheffield City Office 14 Commercial Street Sheffield S1 2AT
-----------------	---

<b>AUDITOR:</b>	Allen, West and Foster Limited Chartered Accountants and Statutory Auditor 2 Broomgrove Road Sheffield S10 2LR
-----------------	---

## JADE YOUTH AND COMMUNITY LIMITED

### DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2017

The trustees present their report and the audited financial statements for the year ended 30th September 2017.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing Document

The organisation is a company limited by guarantee, incorporated on 17<sup>th</sup> September 2008 and took over the assets and liabilities of the unincorporated charity, Just Another Dance Event, with effect from 1<sup>st</sup> July 2009. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1 each. The company has applied for charitable status with The Charity Commission and this was granted on 12th September 2013. On the 1<sup>st</sup> of November 2017 the organisation changed its name to JADE Youth & Community Limited as reflected in the updated governing document.

##### Recruitment and Appointment of Management Committee

Trustees are elected at the Annual General Meeting held every year.

The trustees (who are directors for the purpose of company law) who served during the year are as follows:

Lee Collins	(chair)
Martin Schofield	(vice chair)
David Oldroyd	
Suzie Cornwell-Ball	
Rachel Veitch-Straw	appointed 7 <sup>th</sup> November 2016

##### Trustee Induction and Training

JADE Youth & Community has an experienced group of trustees. All trustees receive an induction into their role by the Manager including training and development opportunities which include sessions around procurement and commissioning, safeguarding & safer recruitment, strategy and change management and financial management and controls. New trustees are provided with guidance from the charity commission such as CC3 The Essential Trustee, CC3a What's Involved and CC25 Charity Finances - Trustee essentials.

##### Risk Management

The management committee has conducted a review of the major risks to which the company is exposed. A risk register has been established and is updated annually. Where appropriate, systems or procedures have been established to mitigate the risks the company faces. Significant external risks to funding have led to the development of a strategic plan which is allowing for the diversification of funding and activities. This plan is due to be renewed in 2018 and the trustees and manager are in the process of working with an external consultant to develop a new five year strategy. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures and audits are in place to ensure compliance with legislation in relation to the safeguarding and health and safety of staff, volunteers, clients and visitors.

##### Organisational Structure

JADE Youth & Community has a board of trustees who meet bi-monthly as an Executive and currently has a Finance & General Purposes Sub Committee. The company currently employs 7 staff members equating to 4.25 (FTE).

#### OBJECTIVES AND ACTIVITIES

The objects of the group are to act as a resource for people, in particular but not exclusively young people, living in Rotherham and Sheffield and the surrounding areas, by providing advice and assistance and organizing programmes of social, physical, educational and other activities as a means of: (a) Advancing in life and helping people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals; (b) Advancing education; (c) Relieving unemployment; (d) Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit, with a view to improving their conditions of life.

## JADE YOUTH AND COMMUNITY LIMITED

### DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2017

#### ACHIEVEMENTS, PERFORMANCE AND PLANS FOR FUTURE PERIODS -

At the close of our last accounting period we were entering a period of uncertainty due to successfully completing a major grant program funded through Reaching Communities. During this period we have secured further funds from Reaching Communities and secured new funds from Children in Need and The Henry Smith Charity. Alongside funds raised through our primary purpose trading activity supporting young people excluded from mainstream education, these funds cover a significant proportion of our costs until May 2020.

We continue to see a growing need and demand for our activities; as such we have opened up new sessions and recruited additional staff members in order to meet this growing need and demand. Feedback from our beneficiaries, families and the wider community suggest our activities are essential to address the issues many of our beneficiaries face, with partners calling our services a "lifeline for vulnerable young people" and "essential to addressing the complex needs present". The area we support still remains one of the most deprived areas of the UK (worst 4% - Neighborhood statistics 2017) and as such we continue to work to address the associated issues arising from the high levels of poverty and deprivation that impact upon our beneficiaries' lives.

Throughout this period we have engaged 495 individuals creating 3386 attendances to our activities. Examples of the many outcomes reported by our beneficiaries include:

342 individuals reported improved confidence and self esteem  
 467 individuals reported new skills  
 382 individuals reported increased happiness  
 323 individuals reported improved personal safety  
 12 adults/elderly residents have reported improved health and wellbeing  
 14 adults/elderly residents have reported reduced isolation and better access to services  
 12 adults/elderly residents have reported reduced fear of crime

#### **Activities:**

##### ***Evening senior youth work sessions***

Our evening youth work sessions have been extremely well attended seeing attendances of 50 to 85 young people attending per session; the sessions have diverted young people from crime and offending and have provided a safe space to socialize in, with support on offer that addresses issues that affect our young people. Through this activity our delivery team have provided focused support around key issues that impact upon our young people's safety, health and wellbeing, happiness and future life opportunities. Key areas of work covered with young people include:

- Crime and offending continues to be a major theme amongst our young people. To tackle this we have continued our programme of diversionary activities supporting young people who are most at risk of offending, feedback from local police, community members and local authority staff have reported a large fall in ASB amongst our target group. The area has traditionally seen dispersal orders breaking up large numbers of young people on the streets and a high number of ABC contracts issued on a regular basis. Over the last year there have been no dispersal orders and currently none of our young people have an ABC behaviour contract. We have continued to address crime and offending through a youth work approach, engaging young people to build their knowledge around this issue so they are able to make informed decisions. This includes the impact of crime and ASB upon others, consequences of offending and support to raise aspirations and self esteem.
- We have provided activities that address CSE in order to provide support and learning opportunities that help our young people identify CSE, manage risks, recognise the signs of grooming and exploitation and understand who they can talk to and receive support from. As a result of this work we have identified and provided intensive support for a number of individual young people who have been victims of CSE and a number of young people who are at significant risk of CSE
- Resulting from our CSE work we have undertaken a programme of youth work supporting young people to identify the difference between healthy and unhealthy relationships. We found that many of our young people didn't associate relationships they were in as unhealthy or as potential CSE cases. There is an historic culture of young girls and older males forming relationships within our community that falls outside of the mainstream view of CSE primarily associated with Asian males. By challenging these stereotypes we have been able to support both male and female beneficiaries to identify what constitutes a healthy or unhealthy relationship, recognise risks that arise from inappropriate relationships and allow young people the skills and knowledge to protect themselves from harm. Alongside supporting our female users to protect themselves from exploitation, this work has also included supporting our young males to positively develop their attitudes towards females and recognise issues relating to age, consent and the law.

## JADE YOUTH AND COMMUNITY LIMITED

### DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2017

#### ACHIEVEMENTS, PERFORMANCE AND PLANS FOR FUTURE PERIODS - continued

- We have a group of teen mums who regularly attend our provision. We have provided a range of support for this group within our youth work provision. This has included parenting support and advice, support in finding accommodation and signposting to other organisations. In addition to supporting our teen mums we have provided significant support around teen pregnancy. We have worked with the youth clinic that is based in our premises to ensure young people have access to pregnancy testing, contraception and STI testing. This has been further supported through our youth work activities where we have undertaken a programme of work based around sexual health and teen pregnancy.
- Drug and alcohol use continues to be a significant issue within our community. As such we have provided regular and consistent support for young people around this issue. We have used our drug box resource to engage young people which has stimulated conversations and helped identify those who may need further support. From this work we recognised the need to provide a more intensive offer to address the issues present, to achieve this we are working in partnership with Know the Score who have provided a worker in our sessions over the last three months of this period. This has allowed us to provide more focus upon this area of work. Alongside our work with Know the Score, the youth clinic provision based in our building has further supported positive outcomes by allowing an accessible referral route for young people to access medical and mental health support. Through having this provision on offer in our premises we have removed the barriers to signposting young people to these services, ensuring appropriate support is on offer and taken up by our young people.
- The area we reside in is a former mining community with less than a 3% BAME population. As such many of our beneficiaries have had little opportunity to mix with other ethnic groups. The recent CSE scandal in Rotherham, the subsequent far right demonstrations and the reach of social media from far right groups is evidently making this situation worse, breeding racism and prejudice within our communities. We continue to challenge these views through discussions and project work, supporting our young people to see different perspectives, recognise fake news and value equality and diversity. We are currently in the process of working with partners to develop a project through the Building Stronger Britain Together Programme so that we may further develop this work. We aim to deliver a programme of activity and education that will build our young people's capabilities towards mixing with other ethnic groups from across Rotherham to create positive shared experiences in order to challenge negative perceptions and ideologies regarding race and religion.

#### ***Juniors after school clubs***

Our junior after school clubs have grown significantly in size over the last six months allowing us to reach out to and support more children and families from across our community, the sessions are seeing up to 30 young people attending per evening. This activity allows us to identify and address needs before young people become teenagers; ensuring appropriate support is put in place as soon as possible. This early intervention approach allows us to address issues before they develop into significant problems ensuring young people have the best possible opportunities in life. Through these sessions we have provided a wide range of activities that build confidence and self esteem, improve social skills, support educational attainment, health and well being. We have covered many of the issues we have covered with our senior members as previously discussed in this report, however we have tailored the approach and content to be appropriate for our young users. The aim of this work is to build relationships with children from a younger age to provide longer term support and to ensure young people have the skills needed to protect their selves from harm before they reach the age where these issues present.

#### ***Alternative education provision***

We have engaged 15 young people through our Alternative Education programme throughout 2017. This is a primary purpose trading activity that allows us to deliver and enhance our work with young people whilst developing unrestricted income from local schools to reinvest into further work with young people. The young people referred to us by schools who access this programme have significant emotional and behavioral issues that impact upon their ability to engage in mainstream education, the majority are excluded from both schools and pupil referral units and have social care involvement. This activity has seen our work support young people back into education, employment or progress to specialist provisions that can meet their complex and challenging needs. We have had great success in supporting young people who had given up all hope to reengage into education or employment through this service. We have now employed a PGCE qualified Math tutor and we are in the process of employing an English tutor to further support this activity.

## JADE YOUTH AND COMMUNITY LIMITED

### DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2017

#### ACHIEVEMENTS, PERFORMANCE AND PLANS FOR FUTURE PERIODS - continued

##### ***Adults, elderly and mental health sessions***

Initially we began delivery of our adult sessions focusing on different adult beneficiary groups within the community. However feedback from this work showed a need for more opportunities for people to come together to lower isolation and create a more joined up and cohesive community. As such we have merged our adult groups in response to this consultation. The various groups that have formed this group include our mental health group who are referred to us by RDASH (Rotherham Doncaster and South Humber NHS Trust), Elderly residents group and Families and parents of our young people. We have begun delivery of a separate vulnerable women's group, providing support for women from our community who suffer mental health issues and who are isolated and vulnerable; we are also in the process of establishing a male support group to address mental health, anxiety, depression and isolation. Alongside our general activities on offer such as coffee mornings, arts and crafts, IT and games, a range of support is made available to address the individual needs of our vulnerable adults. Feedback from this work shows our adult group feel that they have better access to services and support, feel less isolated, have a lower fear of crime and have improved health and wellbeing.

##### ***Community Garden***

We are in the process of developing our community garden in memory of one of our young people who was tragically murdered earlier this year. We have secured funding from the Screwfix Foundation which has enabled us to develop most of the space including raised planters, large summerhouse/shelter and benches. The next step involves raising the remainder of the funds required and supporting young people working alongside our adult groups to fill our planters with flowers, plants and produce that can be cooked in our kitchen. We aim to hold a launch in spring/summer 2018 bringing all of our different groups together to celebrate the launch of the garden and support stronger community cohesion. This will allow a means for young people to channel their emotions positively regarding this tragic incident and create an opportunity for young people to develop a space for the rest of the community to use and enjoy.

##### **Re-brand**

On the 1<sup>st</sup> November 2017 the organization changed its name to JADE Youth & Community following extensive consultation with our beneficiaries, staff team and the wider community. The rationale behind the change was:

- The organisation has outgrown the old name and does so much more than when the charity first started
- The name confuses people and leads them to think that we are only about dance and music
- The name doesn't do the Charity justice – we want people to understand more about what we do just from the name of the charity

We are now working to develop a new website and publicity materials to complete the re-brand which we feel represents our work more effectively.

##### **Challenges and risks**

The Management Committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems and procedures have been established to mitigate the risks the charity faces. We have ensured all legal requirements are met such as DBS checks for staff and volunteers, child and vulnerable adult's protection policy and training, health and safety procedures, financial controls, data protection and other relevant systems and procedures to mitigate risk. We have undertaken a section 11 (Children's Act) safeguarding audit through the Rotherham Local Safeguarding Children's Board ensuring best practice and compliance. We are in the process of developing new policies such as GDPR to ensure we remain up to date with legislation and we are currently developing a new business plan/strategy that will detail our strategy for the next 5 years.

## JADE YOUTH AND COMMUNITY LIMITED

### DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2017

#### Plans for the Future

Moving forward into 2018, we aim to continue to develop our offer for young people and the wider community in order to meet the high levels of need and demand we face. In early 2017 we secured funds from Reaching Communities, Children in Need and The Henry Smith Charity, these funds cover a large proportion of our costs until May 2020. We will continue to work to raise the additional funds required to support us up to 2020, develop our primary purpose trading activities to further aid our sustainability and identify new income streams that will support our work beyond this point. We are in the process of developing a new five year business plan, new website and completing our re-brand which we feel will aid our ability to represent the need for our work and our achievements in order to better support our organization and beneficiaries moving forward. The board recognizes that we now need to focus upon securing additional funds to meet growing demand and to ensure we sustain our activities long term to address the long term historic issues present within the communities we support.

#### Public Benefit

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees have considered how planned activities contribute to the aims and objectives set.

#### Reserves Policy

The management committee has examined the charitable company's requirements for reserves in the light of the main risks to the organisation. It believes that unrestricted funds amounting to approximately six months of normal expenditure should be the target for it so that in the event of a significant drop in funding the current activities may be continued. The current level of reserves will hopefully increase as time goes by towards this target level.

#### RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charitable company's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and;

- (a) Select suitable accounting policies and apply them consistently.
- (b) Make judgements and estimates that are reasonable and prudent.
- (c) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### MEMBERS OF THE MANAGEMENT COMMITTEE

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in 2015) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Management Committee on 9<sup>th</sup> April 2018, and signed on its behalf by:

Martin Schofield  
Director



## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JADE YOUTH AND COMMUNITY LIMITED

### Opinion

We have audited the financial statements of JADE Youth and Community Limited (the 'charitable company') for the year ended 30<sup>th</sup> September 2017 which comprise the Statement of Financial Activities, the Income and Expenditure Account and the Charitable Company Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30<sup>th</sup> September 2017, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions for small entities, in the circumstances set out in note 11. to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JADE YOUTH AND COMMUNITY LIMITED – continued**

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement [set out on page ...], the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

John M G Foster - Senior Statutory Auditor

Allen, West and Foster Limited  
Chartered Accountants and Statutory Auditor  
2 Broomgrove Road, Sheffield S10 2LR

9<sup>th</sup> April 2018

ALLEN, WEST AND FOSTER LIMITED is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**JADE YOUTH AND COMMUNITY LIMITED****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH SEPTEMBER 2017****Including Income and Expenditure Account**

	Note	Restricted Funds £	Unrestricted Funds £	2017 £	2016 £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from charitable activities</b>					
Fees for services		-	51,235	51,235	23,870
Grants received	2	99,868	-	99,868	127,474
Donations		-	-	-	-
Rent received		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total incoming resources</b>		<b>99,868</b>	<b>51,235</b>	<b>151,103</b>	<b>151,344</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>RESOURCES EXPENDED</b>					
<b>Charitable Activities</b>		<b>109,962</b>	<b>52,879</b>	<b>162,841</b>	<b>138,071</b>
<b>Governance Costs</b>		<b>3,120</b>	<b>-</b>	<b>3,120</b>	<b>3,811</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>	3	<b>113,082</b>	<b>52,879</b>	<b>165,961</b>	<b>141,882</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET MOVEMENT IN FUNDS FOR THE PERIOD</b>		<b>(13,214)</b>	<b>(1,644)</b>	<b>(14,858)</b>	<b>9,462</b>
<b>TOTAL FUNDS BOUGHT FORWARD</b>		<b>123,278</b>	<b>26,684</b>	<b>149,962</b>	<b>140,500</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>£110,064</b>	<b>£25,040</b>	<b>£135,104</b>	<b>£149,962</b>
		<hr/>	<hr/>	<hr/>	<hr/>

The statement of financial activities includes all gains and losses in the period. All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 15 form part of these financial statements.

**JADE YOUTH AND COMMUNITY LIMITED****BALANCE SHEET  
AS AT 30TH SEPTEMBER 2017**

	Note	2017	2016
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	5	<b>97,153</b>	106,465
<b>CURRENT ASSETS</b>			
Debtors	6	<b>3,475</b>	6,740
Cash at bank and in hand		<b>37,908</b>	39,637
		<b>41,383</b>	46,377
<b>CREDITORS:</b> Amounts falling due within one year	7	<b>(3,432)</b>	(2,880)
<b>NET CURRENT ASSETS</b>		<b>37,951</b>	43,497
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>£135,104</b>	£149,962
<b>FUNDS</b>			
Restricted Fund	8	<b>110,064</b>	123,278
Unrestricted Funds	9	<b>25,040</b>	26,684
<b>TOTAL CHARITY FUNDS</b>		<b>£135,104</b>	£149,962

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

The financial statements on pages 9 to 15 were approved and authorised for issue by the Board of Directors on 9<sup>th</sup> April 2018, and signed on its behalf by:

Martin Schofield  
Director

The notes on pages 11 to 15 form part of these financial statements.

## JADE YOUTH AND COMMUNITY LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2017

#### 1. GENERAL INFORMATION

The charity is 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 Former Customer Service Centre, New Street, Dinnington, Sheffield, S25 2EX.

#### 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 Charities Act 2011.

#### 3. ACCOUNTING POLICIES

##### (a) Basis of preparation of financial statements

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association 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 (FRS102) (effective 1 January 2015).

##### (b) Tangible fixed assets for use by the company and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Alterations to leasehold premises	- write off over 15 years (or remainder of lease if shorter)
Fixtures, fittings, computers and equipment	- 25% on cost per annum

##### (c) Incoming Resources

All incoming resources are included in the statement of financial activities when the company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the company, are recognised when the company becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the company where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the company earns the right to consideration by its performance.

##### (d) Value added tax

Value added tax is not recoverable by the company, and as such is included in the relevant costs in the Statement of Financial Activities.

##### (e) 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 reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such services and those costs of an indirect nature necessary to support them.

# JADE YOUTH AND COMMUNITY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 30TH SEPTEMBER 2017

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the company and include the independent examiners fees and costs linked to the strategic management of the company.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis eg. Floor areas, per capita or estimated usage as set out in Note 3.

2.	GRANTS RECEIVED	Restricted Funds £	Unrestricted Funds £	Total 2017 £	Total 2016 £
	Big Lottery Fund	46,641	-	46,641	77,547
	Social Investment Business	-	-	-	-
	The Henry Smith Charity	23,900	-	23,900	-
	Garfield Weston	-	-	-	10,000
	The Hedley Foundation	-	-	-	5,000
	Santander Trust	-	-	-	5,000
	Trusthouse	-	-	-	9,000
	Children In Need	23,515	-	23,515	-
	National Foundation Youth Music	-	-	-	11,384
	Others (less than £5,000 each)	5,812	-	5,812	9,543
		<hr/>	<hr/>	<hr/>	<hr/>
		£99,868	£ -	£99,868	£127,474
		<hr/>	<hr/>	<hr/>	<hr/>

## 3. TOTAL RESOURCES EXPENDED

### Costs directly allocated to activities

	Basis of Allocation	Charitable Activities	Governance	Total 2017	Total 2016
Staff costs	Direct	100,406	-	100,406	81,300
Staff training	Direct	1,770	-	1,770	2,337
Project costs	Direct	19,878	-	19,878	24,529
Travel and volunteer expenses	Direct	3,258	-	3,258	2,580
Light and heat	Floor Area	5,134	-	5,134	2,370
Rent, rates and water	Floor Area	(465)	-	(465)	4,018
Cleaning and repairs	Direct	6,985	-	6,985	2,449
Insurance	Floor Area	2,598	-	2,598	2,496
Telephone	Usage	660	-	660	571
Printing, stationery and postage	Usage	1,025	-	1,025	662
Legal and professional fees	Usage	9,721	-	9,721	511
Auditors remuneration	Direct	-	3,120	3,120	3,300
Bank charges	Direct	-	-	-	-
General expenses	Direct	1,501	-	1,501	636
Depreciation	Usage	10,370	-	10,370	10,522
Key Fund loan interest	Direct	-	-	-	3,601
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		£162,841	£3,120	£165,961	£141,882
		<hr/>	<hr/>	<hr/>	<hr/>

**JADE YOUTH AND COMMUNITY LIMITED****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30TH SEPTEMBER 2017**

	2017 £	2016 £
<b>4. STAFF COSTS</b>		
Wages and salaries	<b>95,035</b>	78,198
National Insurance and pensions	<b>5,371</b>	3,102
	<hr/>	<hr/>
	<b>£100,406</b>	£81,300
	<hr/>	<hr/>

No remuneration was paid to trustees in the period nor were any expenses reimbursed to them.

No employee received emoluments of more than £60,000.

The average number of full time employees during the period was 3 (FTE).

<b>5. TANGIBLE FIXED ASSETS</b>			
	<b>Alterations to Leasehold Property</b>	<b>Fixtures Fittings, Computers &amp; Equipment</b>	<b>Total</b>
<b>Assets used directly for charitable purposes</b>			
<b>COST</b>			
At 1st October 2016	113,486	12,056	125,542
Additions in period	-	1,058	1,058
	<hr/>	<hr/>	<hr/>
<b>At 30th September 2017</b>	<b>113,486</b>	<b>13,114</b>	<b>126,600</b>
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1st October 2016	13,998	5,079	19,077
Charge for the period	7,569	2,801	10,370
	<hr/>	<hr/>	<hr/>
<b>At 30th September 2017</b>	<b>21,567</b>	<b>7,880</b>	<b>29,447</b>
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
<b>At 30th September 2017</b>	<b>£91,919</b>	<b>£5,234</b>	<b>£97,153</b>
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 30th September 2016	£99,488	£6,977	£106,465
	<hr/>	<hr/>	<hr/>
		2017 £	2016 £
<b>6. DEBTORS</b>			
Trade debtors		<b>£3,475</b>	£6,740
		<hr/>	<hr/>

**JADE YOUTH AND COMMUNITY LIMITED****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30TH SEPTEMBER 2017**

<b>7. CREDITORS: amounts falling due within one year</b>	<b>2017 £</b>	<b>2016 £</b>
Taxation and Social Security	<b>432</b>	-
Accruals	<b>3,000</b>	2,880
Key Fund Loan	-	-
	<hr/>	<hr/>
	<b>£3,432</b>	<b>£2,880</b>
	<hr/>	<hr/>

**8. RESTRICTED FUNDS**

	<b>Brought Forward £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Carried Forward £</b>
Big Lottery Fund	<b>2,500</b>	<b>46,641</b>	<b>(43,010)</b>	<b>6,131</b>
Social Investment Business	<b>97,878</b>	-	<b>(7,447)</b>	<b>90,431</b>
Children In Need	-	<b>23,515</b>	<b>(16,077)</b>	<b>7,438</b>
The Henry Smith Charity	-	<b>23,900</b>	<b>(17,836)</b>	<b>6,064</b>
Garfield Weston	<b>5,611</b>	-	<b>(5,611)</b>	-
Santander Trust	<b>3,709</b>	-	<b>(3,709)</b>	-
Trusthouse	<b>3,812</b>	-	<b>(3,812)</b>	-
National Foundation Youth Music	<b>7,393</b>	-	<b>(7,393)</b>	-
Others (less than £5,000 each)	<b>2,375</b>	<b>5,812</b>	<b>(8,187)</b>	-
	<hr/>	<hr/>	<hr/>	<hr/>
	<b>£123,278</b>	<b>£99,868</b>	<b>£(113,082)</b>	<b>£110,064</b>
	<hr/>	<hr/>	<hr/>	<hr/>

Restricted funding was provided for the following purposes:

Big Lottery Fund	-	Funding salaries of various project staff and associated overheads.
Social Investment Business	-	Financing alterations to leasehold property. To be written off over the estimated useful life of the alterations.
Children In Need	-	Funding salaries for a youth work supervisor, 2 youth workers and sessional staff.
The Henry Smith Charity	-	Funding salary for a lead youth mentor.
Garfield Weston	-	Financing of core costs.
Santander Trust	-	Financing youth project core costs.
Trusthouse	-	Part funding of a Youth Worker.
National Foundation Youth Music	-	Funding a programme of music education for younger people.

There are sufficient resources held in an appropriate form to enable each of the restricted funds to be applied in accordance with its relevant restrictions.



**JADE YOUTH AND COMMUNITY LIMITED****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30TH SEPTEMBER 2017****9. ANALYSIS OF FUND BALANCES  
BETWEEN THE NET ASSETS**

	<b>Restricted Funds £</b>	<b>Unrestricted Funds £</b>	<b>2017 Total £</b>	<b>2016 Total £</b>
Tangible fixed assets	<b>90,432</b>	<b>6,721</b>	<b>97,153</b>	106,465
Debtors	-	<b>3,475</b>	<b>3,475</b>	6,740
Cash at bank and in hand	<b>23,064</b>	<b>14,844</b>	<b>37,908</b>	39,637
Creditors (less than 1 year)	<b>(3,432)</b>	-	<b>(3,432)</b>	(2,880)
	<hr/> <b>£110,064</b> <hr/>	<hr/> <b>£25,040</b> <hr/>	<hr/> <b>£135,104</b> <hr/>	<hr/> <b>£149,962</b> <hr/>

**10. RELATED PARTY TRANSACTIONS**

The charity's manager, Sam Oldroyd (one of the charity's three full time employees), is the son of David Oldroyd, a company director and trustee. The remaining trustees are aware of the relationship and accordingly David Oldroyd is excluded from voting on payroll matters or other issues where the trustees consider that there may be a potential conflict of interest.

**11. ETHICAL STANDARDS**

In common with other organisations of our size and nature, we use our auditors to assist with the preparation of the financial statements, and to prepare and submit returns to the tax authorities where necessary.