



JOB • *EDUCATION* • *TRAINING*
Helping you find your way in the UK

JET JOBS EDUCATION AND TRAINING

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2022

Charity number 1117026

Company number 05775686

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TRUSTEES ANNUAL REPORT

For the year ended 31 March 2022

The trustees are pleased to present their annual Directors' report together with financial statements of the charity for the year ended 31 March 2022 which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

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 to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The charitable objects of JET Jobs, Education and Training ("JET") are:

"The relief of unemployment for public benefit in such ways as may be thought fit including the advancement of education and assistance to find employment, specifically, but not limited to, persons from ethnic minority groups and their dependents, to help them advance in life."

Achievements and performance

As JET emerged from the challenging backdrop of the global pandemic the Charity continued to deliver for our clients. In summary, during the year 21/22 JET:

- Worked with over **1,480** individuals
- Led over **6,000** individual interventions to provide information, advice and guidance
- Delivered over **600** pastoral interactions to support our clients to integrate into life in the North East community
- Delivered over **550** ESOL (English for Speakers of Other Languages) training sessions
- Referred over **650** learners into learning with other training providers
- Supported over **60** people to move into the work environment

JET's work has been delivered through several focused projects and programmes which have been financed through grants and contracts with a diverse range of funders. The projects and programmes are delivered by JET's staff – made up of 18 individuals, from a diverse range of backgrounds and who speak over 20 different languages between them.

National Careers Services

During the year JET performed well against targets with the National Careers Service, a national programme which provides tailored information, advice and guidance to assist clients to make the right decisions on learning, training and work. JET supported **1196** clients and achieved **686** job and learning outcomes.

These achievements build on the successes in previous years and as expected demand for the services was up due to the Covid pandemic.

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Mentoring and Volunteer Programme

Through this programme JET places clients in many roles spread across different parts of the community, with employers and local businesses, as well as in schools and in our coffee shop. Participants gain valuable work and life skills, as well as qualifications, which builds confidence and experience to take with them when looking for paid work. JET's programme was impacted by the Covid pandemic which limited the ability for advisors to run some face-to-face sessions and to organise placements and roles across the community and within a local business. The programme will continue into the next financial year thanks to the support of committed funders, and we expect some amazing partnerships to evolve with organisations such as LUSH and Food Nation.

Wise Steps

Wise Steps is the largest programme which JET operates and it helps people including ethnic minorities in Tyne and Wear to transform their lives. The project provides one-to-one tailored support to help people take positive steps towards work. Wise Steps is a partnership of local organisations led by the Wise Group and JET has been delivering as a Coaching Partner since October 2016, as a specialist with Black & Minority Ethnic individuals. The programme is funded by the Big Lottery Fund and the European Social Fund.

In total JET engaged and registered 146 people all from ethnic backgrounds during the year: 66 Male and 80 Female. These clients came from a range of diverse backgrounds; 75 were Refugees, 15 were Lone Parents, and 22 Declared Disabilities. Furthermore, 122 were Unemployed, 23 were Economically Inactive, 3 were Unpaid Carers and 22 were aged 50+.

Client Case Study

One of our clients was originally from Nigeria and is an Italian Citizen. They came to England with their family searching for a better life. They were confused and desperately needed support to obtain a job and to improve family life.

They approached JET before the pandemic asking for support towards finding a job and supporting their family. Their Job Coach at JET helped them to develop an action plan to start a journey towards building up confidence and improving employability skills and knowledge. They were referred to National Careers Service to create a CV and they were also registered for IT training run at JET. They were considered as an ESOL Learner to Salary Earner (ELSE) programme but unfortunately, their level of English was significantly lower than required at that time.

When the pandemic started, our client found themselves living in a jobless household with three young children and in great need of support to find a suitable job, to provide for their family. JET supported this client during difficult times and their Job Coach was in touch with them regularly and provided them with support, including help from the food bank.

With support from JET our client quickly developed the right mindset and determination to carry on with learning and building up skills and knowledge despite

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the restrictions during the pandemic. Their JET Job Coach encouraged them to attend and complete various online courses, which would help strengthen their CV and their ability to speak English, as well as improving confidence and make good use of the lockdown period.

After the lockdowns the JET Job Coach arranged several face-to-face sessions with them to help with job searches and they also registered him with ELSE (as their English had now improved significantly) for the Warehousing Sector Training at JET.

This gave our client the opportunity to gain more knowledge about working in such an environment and help to prepare them for interviews going forward and be as work ready as possible. This also included a visit to a factory in the area, along with the rest of the group, to get a feel for what the job role would look like in real life.

Eventually, all their efforts led them to being successful in securing an apprenticeship opportunity with Your Homes Newcastle (YHN) at the Palatine Beds factory, for a production line vacancy. JET is pleased that our client is very happy in their new job and they still maintain contact with JET, updating us on their many accomplishments!

Coffee Shop

The purpose of the Wicker Chair Coffee Shop in Westerhope is to support the delivery of JET's charitable objectives by: a) generating a small level of surplus income, and b) directly supporting work outcomes by offering placements and training to some of JET's clients helping them further on their employability journey. The Trustees continue to keep the Coffee Shop under regular review to ensure that it supports the objectives of the charity and to ensure that it remains financially viable for the Charity.

During the pandemic JET allowed other community groups to use the facility to support the Covid response, including Fareshare. The Wicker Chair Coffee Shop re-opened in the autumn of 2021 and continues to support the delivery of JET's charitable object.

Operational Outlook

JET continues to play a vital and integral role in supporting people with English as a Second Language through their employability and integration journey. This is achieved not just through our core activity of advice, guidance, education, and training but also by encouraging engagement, volunteering, and participation in the local community. We believe it is our holistic approach that has helped JET to make such a difference, along with the staff team who very much mirror the client group themselves.

The social and economic backdrop to the financial year continued to be challenging given the pandemic, and some uncertainties exist for all organisations and funders. JET's operations largely returned to normal during the financial year and JET returned furloughed staff as demand for services returned. The Charity has taken opportunities to continue to find new and innovative ways to communicate and deliver services to clients, enhancing JET's social media presence, and looking at other potential community initiatives / partnerships.

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The Wise Steps project continues to be the largest delivery programme and JET will continue to seek alternative sources of funding to deliver to clients as the project will close in early 2023. JET is well positioned to compete for funds as it is well regarded and has long-standing relationships with local government and many other key stakeholders in the region.

The Trustees are continuing to focus on succession planning to ensure good governance. Within JET's Articles of Association one-third of Trustees typically retire each year.

Financial review

The Trustees are pleased with the financial position of the Charity in the financial year.

JET's principal funding sources are contracts and grants to provide a range of training and bespoke services for the relief of unemployment, to ethnic minority groups. The total income for the year ended 31 March 2022 was up on the previous year at £486,705 (2021: £368,920). This income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice (SORP) 2015.

Expenditure increased during with financial year as we emerged from the pandemic and nevertheless continued to be managed with care given the wider economic backdrop. Expenditure was £414,458 on 31 March 2022 (2021: £337,727). This resulted in a net income up on the previous year of £72,247 (2021: £31,193).

The Charity ended the financial year in a healthy financial position with £226,039 in funds to be carried forward to support JET's policy on reserves (2021: £153,792).

The detail on the Balance Sheet as at 31 March 2022 showed total funds carried forward of £226,039 (2021: £153,792), £28,573 of which was unrestricted (2021: £11,212). As at 31 March 2022 there was £60,589 in restricted funds carried forward (2021: £5,703) and £136,877 in designated funds (2021: £136,877).

The Trustees are fully aware that this is due to the drive and determination and immense hard work of our Chief Executive and all of JET's staff and volunteers who have done an excellent job in continuing to diversify funding streams with new grants and contracts and manage expenditure carefully in an ever-challenging economic backdrop.

Reserves policy

JET Jobs, Education and Training has established a policy whereby the unrestricted funds held by the charity should be between three and six months of annual expenditure. This will provide sufficient funds to cover management and administration support costs and any emergencies that may arise from time to time. In addition, in the event of challenges JET may need to cover contractual payments to employees which are not included in any funding awarded. Total reserves were £226,039 at 31 March 2022 (2021: £153,792). Unrestricted reserves were £28,573 (2021: £11,212). Designated reserves were flat year-on-year at

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£136,877 (2021: £136,877) which were broken down as £49,155 to fund the continuation of the ESOL Learner to Salary Earner project and Integration Programme and access to work placements and face-to-face group work, and £87,722 for contingencies – as outlined above and including any contractual payments required in unforeseen circumstances. In the context of the wider economic backdrop, the Trustees are pleased to report that Charity's total reserves as of 31 March 2022 continued to be managed with reference to the policy. Scenario plans are in place for the next financial year as JET's largest programme support (Wise Steps) comes to an end.

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Reference and administrative details of the charity, its trustees and advisors

Charity Name	JET Jobs, Education and Training
Registered Charity Number	1117026
Company Number	05775686
Registered Office and operational address	81 Adelaide Terrace Benwell Newcastle upon Tyne NE4 8BB
Trustees	Graeme Hudson (Chair) Hardus Le Cornu Du Plessis Barry Coleman Sanjee Ratnatunga (appointed on 22 November 2021) Sean Nairn (appointed on 22 March 2022) David Thackwray (appointed on 22 March 2022) Ross Stephen Waldie (appointed on 22 November 2021) Justine King (retired on 22 November 2021) Ann Schofield (retired on 22 November 2021) Claire Atkins (retired on 31 March 2022) Manish Shukla (appointed 1 September 2022)
Bankers	Unity Trust Bank Nine Brindley place Birmingham B1 2HB
Independent Examiner	Jim Dodds FCIE Ellison Services Limited Higham House Higham Place Newcastle upon Tyne NE1 8AF

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Structure, governance and management

Governing documents

The organisation is a charitable company limited by guarantee, incorporated on the 10th of April 2006. The company was established under a Memorandum of Association which establishes the objectives and powers of the charitable company and is governed under its Articles of Association.

Appointment of trustees

Trustees are elected at the ATM and can serve for a period of time in line with the Memo & Articles of Association. Interested possible new trustees are encouraged to attend trustee meetings when vacancies arise.

Organisation

All of the trustees meet every quarter and deal with the administration of the charity to ensure that JET Jobs, Education and Training has a clear vision and strategy for the future, and to monitor the performance against plans, to support the management and staff team, and to oversee financial accountability and risk management.

The operational management of the organisation is undertaken by the paid staff team.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks including the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Public benefit statement

The trustees/directors have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

Statement of trustee responsibilities

The trustees, who are also directors for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which show the state of affairs of the charitable company and of incoming resources and

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application of resources, including the income and expenditure of the charitable company for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Statement of trustee responsibilities

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Approved by the Board on:

25 Nov 22

and signed on their behalf by: Graeme Hudson
Chair



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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2022

I report on the financial statements of Jet Jobs Education And Training for the year ended 31 March 2022, which are set out on pages 10 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow of the Association of Charity Independent Examiners.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

Jim Dodds ACIE
Connected Voice Business Services Limited
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date: 28 Nov 22



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STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 March 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from:						
Donations and legacies	6	4,300	-	-	4,300	57,316
Charitable activities						
Grants and contracts	7	210,439	17,740	248,432	476,611	309,776
Other trading activities	8	100	5,694	-	5,794	1,828
Total income		214,839	23,434	248,432	486,705	368,920
Expenditure on:						
Raising funds	9	196	4,224	-	4,420	290
Charitable activities						
Operation of the charity	10	197,282	19,210	193,546	410,038	337,437
Total expenditure		197,478	23,434	193,546	414,458	337,727
Net income/(expenditure) and net movement of funds		17,361	-	54,886	72,247	31,193
Reconciliation of funds						
Total funds brought forward		11,212	136,877	5,703	153,792	122,599
Total funds carried forward		28,573	136,877	60,589	226,039	153,792

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 20 form an integral part of these accounts.

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Charity Number 1117026

Company Number 05775686

BALANCE SHEET

As at 31 March 2022

	Notes	£	Total 2022 £	£	Total 2021 £
<u>Current assets</u>					
Debtors	17	28,246		18,695	
Cash at bank and in hand	18	222,076		188,598	
Total current assets		250,322		207,293	
Creditors: amounts falling due within one year	19	(24,283)		(53,501)	
Net current assets			226,039		153,792
Total assets less current liabilities			226,039		153,792
Total net assets or liabilities			226,039		153,792
<u>Funds of the charity</u>					
Unrestricted income funds			28,573		11,212
Designated income funds			136,877		136,877
Restricted income funds			60,589		5,703
Total funds			226,039		153,792

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 12 to 20 form an integral part of these accounts.

These financial statements were approved by the Board 25 Nov 22

and are signed on its behalf by: Graeme Hudson
Chair



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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Jet Jobs Education And Training meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year-end of £28,573 and has already secured a significant amount of funding for the current year. The financial statements have been prepared on a going concern basis. In making their assessment the trustees have reviewed and considered relevant information, including their annual budget and future cash flows. In response to the COVID-19 pandemic and its aftermath, the trustees have revised their forecasts to take into account measures that they can take with the current resources available to mitigate the impact of the current adverse conditions. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

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3.4 Volunteer help

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

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

3.7 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

3.8 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of education, training and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

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For the year ended 31 March 2022

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Leasehold property improvements	Straight line over life of lease
Office and computer equipment	Straight line over four years

The charity does not currently own any tangible fixed assets

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Analysis of income

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
6 Donations and legacies					
Donations and gifts	4,300	-	-	4,300	412
Other income	-	-	-	-	56,904
	4,300	-	-	4,300	57,316
7 Charitable activities					
<u>Income from grants</u>					
Action Foundation	15,000	-	-	15,000	14,837
Newcastle City Learning - employment and pastoral support	22,500	-	-	22,500	50,568
Newcastle Fund	25,653	-	-	25,653	-
North Tyneside Council	5,850	-	-	5,850	5,617
People's Postcode Lottery	-	17,740	-	17,740	-
HMRC Job Retention Scheme	12,363	-	-	12,363	-
Metal Health Maters	11,250	-	-	11,250	-
Your Homes Newcastle	2,605	-	-	2,605	-
Other	2,105	-	-	2,105	-
<u>Income from contracts</u>					
Educational Development Trust	101,153	-	-	101,153	82,429
Newcastle City Council British Nationals Overseas	-	-	30,400	30,400	-
Good Things Foundation	1,960	-	-	1,960	3,783
Probation	10,000	-	-	10,000	-
Wise Group	-	-	218,032	218,032	152,542
	210,439	17,740	248,432	476,611	309,776
8 Other trading activities					
Wicker Chair					
Café income	-	4,819	-	4,819	1,577
Buffets	-	875	-	875	135
Interest received	100	-	-	100	116
	100	5,694	-	5,794	1,828

Income was £486,705 (2021: £368,920) of which £238,273 was unrestricted or designated (2021: £214,978) and £248,432 was restricted (2021: £153,942).

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For the year ended 31 March 2022

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
9 Raising funds					
Café refurbishment	196	1,189	-	1,385	-
Café supplies	-	3,035	-	3,035	290
	<u>196</u>	<u>4,224</u>	<u>-</u>	<u>4,420</u>	<u>290</u>
10 Charitable activities					
<u>Direct costs</u>					
Staff costs	163,379	17,297	173,130	353,806	305,067
Staff training	2,651	-	-	2,651	16
Staff travel	870	-	15	885	212
Client and volunteer expenses	178	1,857	8,391	10,426	4,958
Marketing	14	-	-	14	-
Activities and events	18	-	-	18	2,519
Project expenses	-	-	-	-	11
<u>Support costs</u>					
ICT maintenance and software	4,755	37	4,492	9,284	4,505
Insurance	1,156	-	-	1,156	1,043
Professional fees	3,005	-	-	3,005	702
Rent and utility costs	8,347	1	7,173	15,521	6,625
Bank charges	191	-	-	191	158
Stationery and postage	1,092	-	-	1,092	264
Telephone, fax and internet	6,412	5	60	6,477	3,668
Other support costs	3,642	13	285	3,940	6,333
Bad debt write off	80	-	-	80	-
<u>Governance costs</u>					
Independent examiner's fees for reporting on the accounts	1,492	-	-	1,492	1,356
	<u>197,282</u>	<u>19,210</u>	<u>193,546</u>	<u>410,038</u>	<u>337,437</u>

Expenditure on charitable activities was £414,458 (2021: £337,727) of which £220,912 was unrestricted or designated (2021: £169,505) and £193,546 was restricted (2021: £168,222).

11 Fees for examination of the accounts

	2022 £	2021 £
Independent examiner's fees for reporting on the accounts	1,492	1,356
	<u>1,492</u>	<u>1,356</u>

There were no other fees paid to the examiner (2021: £nil).

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

12 Analysis of staff costs and the cost of key management personnel

	2022 £	2021 £
Salaries and wages	315,928	281,733
Social security costs	25,517	20,724
Pension costs (defined contribution pension plan)	5,068	4,308
Sessional Costs	7,293	-
	353,806	306,765

No employee received remuneration above £60,000 (2021: nil).

The key management personnel of the charity, comprise the trustees and, Chief Executive and Finance Officer. (2021 included the office manager) . The total employee benefits of the key management personnel of the charity were £55,417 (2021: £64,807).

13 Staff numbers

The average monthly head count was 18 staff (2021: 15 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2022 Number	2021 Number
The parts of the charity in which the employee's work		
Charitable activities	16.0	12.0
	16.0	12.0

14 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

15 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £5,068 (2021: £4,308). There was £1,130 outstanding as at 31 March 2022 (2021: £934).

16 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

17 Debtors and prepayments (receivable within 1 year)

	2022 £	2021 £
Trade debtors	18,960	889
Other debtors	9,286	17,806
	28,246	18,695

18 Cash at bank and in hand

	2022 £	2021 £
Bank deposit account	180,641	125,540
Bank current account	39,026	62,327
Cash in hand and pre paid card	2,409	731
	222,076	188,598

19 Creditors and accruals (payable within 1 year)

	2022 £	2021 £
Trade creditors	3,669	-
Taxation and social security	6,622	5,286
Other Payroll	-	1,083
Accruals		
Independent examination of accounts	1,492	1,356
Utilities	-	148
Other Creditors	-	2,888
Deferred Income		
Reece Group	12,500	-
People's Postcode	-	17,740
Probation	-	10,000
Action Foundation	-	15,000
	24,283	53,501

20 Deferred income

Deferred income comprises of advance payments from grants that relate to future periods.

	2022 £
Balance brought forward	42,740
Amount released to income earned from charitable activities	(42,740)
Amount deferred in year	12,500
Balance carried forward	12,500

21 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

22 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	11,212	214,839	(197,478)	-	28,573
Designated funds					
Wicker Chair - Westerhope	-	23,434	(23,434)	-	-
Strategic development fund	85,000	-	-	(35,845)	49,155
Contingency	51,877	-	-	35,845	87,722
Totals	148,089	238,273	(220,912)	-	165,450

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' after allowing for designated funds.
Designated funds	
Wicker Chair - Westerhope	Community café that offers volunteers training and work experience as a route to employment.
Strategic Development Fund	To fund the continuation of ESOL Learner to Salary Earner project and Integration Programme, which were delayed due to Covid19 and access to work placements and face to face group work.
Contingency	To cover potential close down costs of the whole charity.

Analysis of movement in restricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Wise Group	5,544	218,032	(193,546)	-	30,030
Newcastle City Council British Nationals Overseas	-	30,400	-	-	30,400
Connected Voice Spirit of Xmas	159	-	-	-	159
Totals	5,703	248,432	(193,546)	-	60,589

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Wise Group	Partnership programme funded by ESF and Big Lottery, managed by Wise Group to help those furthest from the labour market to access employment and improve their skills.
Newcastle City Council British Nationals Overseas	ESOL classes for Hong Kong British Nationals from overseas.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

23 Capital commitments

As at 31 March 2022, the charity had no capital commitments (2021 -£nil).

24 Analysis of net assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £
Cash at bank and in hand	24,610	136,877	60,589	222,076
Other net current assets/(liabilities)	3,963	-	-	3,963
	28,573	136,877	60,589	226,039

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £
Cash at bank and in hand	46,018	136,877	5,703	188,598
Other net current assets/(liabilities)	(34,806)	-	-	(34,806)
	11,212	136,877	5,703	153,792