

DYJA

Unaudited Financial Statements For The Year Ended 31 August 2024

Kingswood Allotts Limited
Chartered Accountants
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

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For The Year Ended 31 August 2024

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DYJA

Report of the Trustees **For The Year Ended 31 August 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to promote, maintain, improve and advance education by encouraging and fostering the understanding, knowledge, appreciation and development of Jazz and its associated forms of music.

Public benefit

The trustees have had regard to the guidance issued by the Charity Commission in relation to Public Benefit in determining the actions and objectives of the Charity. The trustees also confirm that they have complied with the duty in Section 4 of the Charities Act 2011.

DYJA has continued to work closely with local schools directly, and as a member of the Doncaster Music Education Hub.

The trustees feel it is clear from the Charity's objectives and aims, the targets set for the Charity and its performance against those targets that DYJA brings substantial public benefit.

Volunteers

Volunteers provide valuable assistance particularly in setting up equipment for concerts and providing a chaperone service for students.

STRATEGIC REPORT

Achievement and performance

Charitable activities

Whilst the activities of the Charity are no longer impacted directly by the 'Covid Pandemic', there continue to be ongoing effects such as an ongoing nationwide decline in music events and a significant change in education that has seen a significant decrease in the emphasis on music in schools- this has impacted the quantity of young people starting to play instruments, which has led to a challenge to recruit new players at DYJA.

The organisation has been successful in our aims to increase our outreach programmes in local schools and we have been able to offer a large number of young people up to the age of 11 the opportunity to learn trombone and trumpet for no cost - we are excited to continue this teaching and to expand to further schools and widen the instruments being offered. We believe that this is a way to identify young people who may benefit from and who would like to experience being part of our orchestras and we hope this will target children who would not have had this opportunity due to financial constraints. We will be looking at running projects to enhance young people's mental health and emotional wellbeing as it has been well documented that having music in schools enhances wellbeing and has an impact on attendance, self-esteem and confidence.

Financial review

Financial position

Incoming resources totalled £260,579. This included grants which facilitated developing plans for the introduction to jazz of new young players using P-Bones and P-Trumpets in junior schools. This scheme will be expanded and include other instruments.

The charity has closing total reserves of £407,165 as at 31 August 2024, of which £1,678 are restricted funds and £405,487 are unrestricted funds.

Principal funding sources

The principal fundraising activities in the year have been donations and the use of facilities by others, including examination bodies and holiday clubs.

Reserves policy

Reserves are needed to bridge the gap between the spending and receiving of income and provide some level of financial stability. An ideal level of unrestricted reserves as at 31st August 2024 would be equal to the value of the fixed assets included in the accounts as at that date, and one year's operating costs excluding depreciation. Based on 31 August 2024 accounts this would amount to £193,622.

The charity's unrestricted reserves are currently £211,865 above this amount.

Report of the Trustees
For The Year Ended 31 August 2024

STRATEGIC REPORT

Financial review

Going concern

The trustees recognise that there needs to be concentrated attention given to securing external funding support in the longer term. With expected increases in operating costs beyond the control of the trustees, and the unavailability of major changes to existing funding sources, new funding resources need to be secured if the charity's work is to continue.

The trustees are of the view that the charity is a going concern.

Principal risks and uncertainties

The principal risk facing the charity is the obtaining of adequate long-term funding in order to support and develop pathways for new musicians to develop their skills. For example, for the charity to continue offering 'outreach' projects in local schools that have been shown to be successful in terms of engaging disadvantaged children in music education and increasing life skills such as resilience and confidence, a substantial financial investment needs to be secured.

In addition, long term funding is required to ensure that we can meet our costs, principally wages.

The trustees review the cash flow projections at their regular meetings to ensure adequate resources are available.

The charity works closely with schools and other parties to promote the playing of musical instruments.

Financial and risk management objectives and policies

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review;
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified the long term financial sustainability is the major financial risk for the charity. A key element of the Risk Management is a review of budgets and forecasts.

Non-financial risks arising from fire, health and safety of those performing and attending at concerts, are managed by ensuring accreditation is up to date, having robust policies and procedures in place and ensuring those staff and volunteers engaged in these operational areas are fully aware of their responsibilities.

All chaperones, music staff, trustees and other personnel of the charity, who have access to children, are required to undergo Disclosure and Barring Checks (DBS) as required. In addition the charity is aware of its responsibilities under the Children & Young Persons Act 1963 and Children (Performances) Regulations 2014. In this respect particular regard is taken as to the potential restriction on the availability for concert performances of younger band members.

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Report of the Trustees **For The Year Ended 31 August 2024**

STRATEGIC REPORT

Future plans

Specific plans include:

- Following the sale of the Jazz Centre we now have funds in the bank and are taking financial advice. We will be investing some of the money and will incorporate a reserve fund.
- Recruitment of Trustees.- this is ongoing and needs to continue so we can offer comprehensive skill sets needed to enable the charity to move forward.
- Our priority recruitment is a trustee with business and finance experience.
- Our German exchange programme will continue this year with Herten visiting us. This will give the Herten young people experience of playing with an orchestra in a different country, living with host families and experiencing the joy of shared concerts. We are working in partnership with other schools on this exchange. We are also looking to do an exchange programme with Favela Brass in Brazil - we have submitted a funding bid.
- To secure funding to continue our successful music education projects with local schools, most notably the P-Bones and P-Trumpet initiatives that have been successful in terms of engagement with disadvantaged children and have been seen to increase resilience and confidence in young people. They have also provided a pathway of musical education in local schools along with substantial parental engagement as seen in our workshops held previously at The Jazz Centre before it's sale. We have secured some donations recently that will be used to continue these projects and enable new instrument tuition in more schools. We are at present looking for further funding to enable us to continue for years to come with these projects with the support of an advisor experienced in fundraising bids.
- To develop strategic plans in terms of developing business - at the moment we are working on vision planning to get a vision of who and what we are and where we want to be.
- To continue to develop and implement a robust approach our compliance policies and procedures including safeguarding and Health and Safety. These are to be completed by Mandy Henson (Office Manager) with the support of the Trustees and will include consultation with staff, trustees and external bodies such as Doncaster Council Safeguarding Hub. In addition to the policies and procedures, our internal safeguarding framework is continually developed including ongoing training of staff and trustees with a named safeguarding officer and two deputies. All staff will be working towards level 3 safeguarding over the next year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

DYJA is a company limited by guarantee, and governed by its Memorandum of Articles. It is registered as a charity with the Charity Commission. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

DYJA is managed by the trustees. The Trustees form the governing body of the charity and are responsible for ensuring the organisation is working within the bounds of the Memorandum and Articles.

New Trustees are appointed by the Board. New trustees are re-elected at the charity's Annual General Meeting.

Our Trustees have a wealth and diversity of professional skills, experience and knowledge to contribute to the development of the organisation, and are committed to the concept and values of DYJA.

Trustees are fully aware of their responsibilities regarding the organisation.

Method of appointment of trustees

Occasionally the charity identifies the need for new trustees. This may be because vacancies have arisen through resignations/retirements, or it may be that existing trustees have decided that one or more new trustees with specific skills are needed to help run the charity more effectively.

The trustees agree what skills, experience and knowledge are needed, and seek to identify possible people who may be willing to share their experience and skills.

The trustees agree on responsibilities and a process for recruitment; in doing this, they take care to comply with any specific requirements set out in the charity's governing document.

Some of the work may be delegated to a sub-group of trustees, but the whole trustee board remains in full control of the process and decisions.

Prospective trustees are invited to spend time within the organisation to ensure they understand the depth and breadth of the organisation, the ethos of the charity and the responsibilities involved before making a commitment to serve and formalise the position.

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Report of the Trustees **For The Year Ended 31 August 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Trustees meet bi-monthly and receive detailed reports from the Senior Officers. Trustees are responsible for financial decisions but the day to day operations of the charity are delegated to the senior Officers.

Organisational Structure

Senior officers of the company during the year were:

Head of Operations: M Sabin

Office Manager: Mrs M Henson

Mr Sabin now is Head of Operations whilst continuing as Band Leader of the Swing Orchestra. Mr Sabin has also been involved in our outreach programmes delivering musical education to local schools and overseeing the development of our compliance procedures. Mr Sabin is currently on the board of trustees.

Mr Sabin has been instrumental in ensuring that DYJA was compliant throughout the Covid pandemic, this included liaison with local government, staff, parents and young people. More recently Mr Sabin is overseeing our development of our fundraising activities and has been working alongside our trustees and Mrs Henson on business and operational plans. Mr Sabin attends meetings with external bodies and ensures that we are working effectively with local organisations, this includes continuing the exchange programme with Herten, Germany in 2025 and Favela Brass, Brazil in 2025.

Mrs Henson, Office Manager has been instrumental in implementing a series of changes within the office of DYJA including financial and procedural structures, social media responsibilities, safeguarding policies, trustee communications and liaison with external bodies including visiting musicians such as Nile Rogers and other notable musicians. Mrs Henson has also extended her role to include that of 'Company Secretary' and as such attends regular board meetings. Mrs Henson is also a 'Band Manager' and she performs this role in a voluntary capacity.

Induction and training of new trustees

All new trustees have an induction into the organisation

The trustees all have an appreciation of music, and are familiar with the work of the charity. New trustees meet with the existing Committee to familiarise themselves with the charity and context within which it operates.

Areas covered include ;

- The obligations of trustees.
- The main documents which set out the operational framework of the charity including the Memorandum and Articles.
- The current financial position as set out in the latest published accounts.
- The vision and values of the charity and future plans, objectives and targets as laid out in DYJA's Business Plan.

Trustees are also provided with information and signposted to the various Charity Commission publications.

Key management remuneration

The trustees received no remuneration; the remuneration of the other key management personnel is determined by the trustees and reviewed as and when required.

Wider network

DYJA co-operates closely within the Doncaster Music Education Hub, an organisation which helps foster Music Education in schools.

DYJA also has strong links with Doncaster Concert Band, Doncaster Music Service, Barnsley Music Hub, Jazz North, Leeds College of Music, Wigan and Midlands Youth Jazz Orchestra's, EKS school in Herten, Germany, Arts Council, Expect Youth, Doncaster Chamber of Commerce, Doncaster Wool Market, Mansion House, Doncaster Rotary, Several music exam boards, Ronnie Scott's (London), Sheffield Jazz Association and Favella Brass Brazil.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity are working toward having a comprehensive and robust safeguarding and health and safety policy.

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Report of the Trustees
For The Year Ended 31 August 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09369693 (England and Wales)

Registered Charity number

1161560

Registered office

C/O Xp School
Middle Bank
Doncaster
South Yorkshire
DN4 5NG

Trustees

Ms C M Arrowsmith
P M Sabin
M D Brown (resigned 21.7.2024)
G Hewitt (appointed 20.11.2024)
C A Matthews (appointed 21.8.2024)
P S Matthews (appointed 21.8.2024)
R Saul (appointed 21.8.2024)

Company Secretary

M Henson

Independent Examiner

Tim Baum-Dixon
Kingswood Allotts Limited
Chartered Accountants
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

Bankers

Lloyds Bank
High Street
Doncaster

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on and signed on the board's behalf by:



FAD10000-05FB-AE64-7A55-08DD5FC72FD4

.....
Ms C M Arrowsmith - Trustee

**Independent Examiner's Report to the Trustees of
DYJA**

Independent examiner's report to the trustees of DYJA ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Tim Baum-Dixon
The Institute of Chartered Accountants in England and Wales

Kingswood Allotts Limited
Chartered Accountants
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

Date:

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Statement of Financial Activities
For The Year Ended 31 August 2024

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		15,261	4,990	20,251	16,376
Charitable activities	3				
Youth Jazz		18,016	-	18,016	49,722
Other trading activities	2	222,312	-	222,312	4,134
Total		<u>255,589</u>	<u>4,990</u>	<u>260,579</u>	<u>70,232</u>
EXPENDITURE ON					
Charitable activities	4				
Youth Jazz		<u>102,305</u>	<u>3,312</u>	<u>105,617</u>	<u>101,936</u>
NET INCOME/(EXPENDITURE)		153,284	1,678	154,962	(31,704)
RECONCILIATION OF FUNDS					
Total funds brought forward		252,203	-	252,203	283,907
TOTAL FUNDS CARRIED FORWARD		<u><u>405,487</u></u>	<u><u>1,678</u></u>	<u><u>407,165</u></u>	<u><u>252,203</u></u>

The notes form part of these financial statements

Balance Sheet
31 August 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	106,635	-	106,635	199,838
CURRENT ASSETS					
Debtors	12	6,516	-	6,516	7,718
Cash in hand		294,944	1,678	296,622	47,705
		301,460	1,678	303,138	55,423
CREDITORS					
Amounts falling due within one year	13	(2,608)	-	(2,608)	(3,058)
NET CURRENT ASSETS		298,852	1,678	300,530	52,365
TOTAL ASSETS LESS CURRENT LIABILITIES		405,487	1,678	407,165	252,203
NET ASSETS		405,487	1,678	407,165	252,203
FUNDS	14				
Unrestricted funds:					
General fund				405,487	151,817
Designated Fund				-	100,386
				405,487	252,203
Restricted funds				1,678	-
TOTAL FUNDS				407,165	252,203

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



.....

C M Arrowsmith - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
For The Year Ended 31 August 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going Concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about its ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

There were no critical accounting estimates or assumptions this year that are deemed to be material in nature to the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities and governance costs are incurred on the operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - 4% on cost

Musical Instruments - 10% on cost

Fixtures and fittings - 10% or 33.33% on cost

Library - 4% on cost

Computer equipment - 25% on cost

Assets are initially recognised at cost and subsequently measured at cost, net of depreciation and any provision for impairment.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Notes to the Financial Statements - continued
For The Year Ended 31 August 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods and donated facilities

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in the expenditure over the period of receipt.

Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Financial instruments

The charity only holds basic financial instruments as defined by FRS102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sundry sales	4,614	4,134
Profit on the sale of assets	217,698	-
	<u>222,312</u>	<u>4,134</u>

DYJA

Notes to the Financial Statements - continued
For The Year Ended 31 August 2024

3. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Concert income and Herten Exchange	Youth Jazz	10,480	19,806
Use of facilities	Youth Jazz	220	18,176
Band members	Youth Jazz	7,316	11,740
		<u>18,016</u>	<u>49,722</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Youth Jazz	<u>62,411</u>	<u>43,206</u>	<u>105,617</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	20,236	20,936
Musical expenditure	5,314	2,649
Herten Exchange	10,545	-
Concert expenses	350	9,044
Travel	260	301
Instrument teachers	6,576	3,918
Rent	500	-
Depreciation	18,630	19,439
	<u>62,411</u>	<u>56,287</u>

6. SUPPORT COSTS

	Management	Finance	Information technology	Governance costs	Totals
	£	£	£	£	£
Youth Jazz	<u>36,864</u>	<u>2,020</u>	<u>123</u>	<u>4,199</u>	<u>43,206</u>

Included in support costs are the following governance costs: legal and professional fees £16,155 (2023: £10,510).

7. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	18,630	19,438
Independent Examiner Fee	708	708
Independent Examiner - other services	<u>452</u>	<u>832</u>

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Notes to the Financial Statements - continued
For The Year Ended 31 August 2024

8. TRUSTEES' REMUNERATION AND BENEFITS

One or more trustees have been paid remuneration or have received benefits from employment with DYJA. Only staff trustees receive remuneration in respect of services they provide under their contracts of employment, and not in respect of their services as trustees. Other trustees did not receive any payments from DYJA in respect of their role as trustees. The value of trustees' remuneration was as follows:

P Sabin (trustee - appointed 09/08/23)
Remuneration £12,513 (2023: £237)
Employer's pension contributions £205 (2023: £nil)

M Brown (trustee - appointed 09/08/23, resigned 21/07/24)
Remuneration £3,667 (2023: £236.56)
Employer's pension contributions £0 (2023: £nil)

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	34,950	35,069
Other pension costs	528	477
	<u>35,478</u>	<u>35,546</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Office and administration	1	2
Musical director	3	2
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

Key Management Personnel.

The remuneration of the key management personnel amounted to £35,478 (2023 £35,546).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,376	-	16,376
Charitable activities			
Youth Jazz	49,722	-	49,722
Other trading activities	4,134	-	4,134
Total	<u>70,232</u>	<u>-</u>	<u>70,232</u>

EXPENDITURE ON

DYJA

Notes to the Financial Statements - continued
For The Year Ended 31 August 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Youth Jazz	98,671	3,265	101,936
NET INCOME/(EXPENDITURE)	(28,439)	(3,265)	(31,704)
RECONCILIATION OF FUNDS			
Total funds brought forward	280,642	3,265	283,907
TOTAL FUNDS CARRIED FORWARD	252,203	-	252,203

11. TANGIBLE FIXED ASSETS

	Freehold property £	Musical Instruments £	Fixtures and fittings £
COST			
At 1 September 2023	100,000	76,437	22,096
Disposals	(100,000)	-	(10,272)
At 31 August 2024	-	76,437	11,824
DEPRECIATION			
At 1 September 2023	28,000	59,676	9,431
Charge for year	3,562	7,644	1,746
Eliminated on disposal	(31,562)	-	(4,137)
At 31 August 2024	-	67,320	7,040
NET BOOK VALUE			
At 31 August 2024	-	9,117	4,784
At 31 August 2023	72,000	16,761	12,665

DYJA

Notes to the Financial Statements - continued
For The Year Ended 31 August 2024

11. TANGIBLE FIXED ASSETS - continued

	Library £	Computer equipment £	Totals £
COST			
At 1 September 2023	141,942	2,103	342,578
Disposals	-	-	(110,272)
	<hr/>	<hr/>	<hr/>
At 31 August 2024	141,942	2,103	232,306
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 September 2023	43,530	2,103	142,740
Charge for year	5,678	-	18,630
Eliminated on disposal	-	-	(35,699)
	<hr/>	<hr/>	<hr/>
At 31 August 2024	49,208	2,103	125,671
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 August 2024	92,734	-	106,635
	<hr/>	<hr/>	<hr/>
At 31 August 2023	98,412	-	199,838
	<hr/>	<hr/>	<hr/>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments and accrued income	6,516	7,718
	<hr/>	<hr/>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals and deferred income	2,608	3,058
	<hr/>	<hr/>

The movements on deferred income were:

	2024 £	2023 £
Balance brought forward	-	13,459
Income received	-	-
Income released to SOFA	-	(13,459)
	<hr/>	<hr/>
Balance carried forward	-	-
	<hr/>	<hr/>

Deferred income is in respect of Arts Council funding received towards the pandemic postponed big band festival. The festival took place in 2023.

DYJA

Notes to the Financial Statements - continued
For The Year Ended 31 August 2024

14. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	252,203	153,284	405,487
Restricted funds			
Kirk Sandall Project	-	839	839
Town fields Project	-	839	839
	<hr/>	<hr/>	<hr/>
	-	1,678	1,678
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	252,203	154,962	407,165

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	255,589	(102,305)	153,284
Restricted funds			
Kirk Sandall Project	1,995	(1,156)	839
Town fields Project	1,995	(1,156)	839
Expect Youth	1,000	(1,000)	-
	<hr/>	<hr/>	<hr/>
	4,990	(3,312)	1,678
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	260,579	(105,617)	154,962

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	180,256	(28,439)	151,817
Designated Fund	100,386	-	100,386
	<hr/>	<hr/>	<hr/>
	280,642	(28,439)	252,203
Restricted funds			
Music scholarship programme	1,420	(1,420)	-
Coop local community fund	1,845	(1,845)	-
	<hr/>	<hr/>	<hr/>
	3,265	(3,265)	-
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	283,907	(31,704)	252,203

Notes to the Financial Statements - continued
For The Year Ended 31 August 2024

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,232	(98,671)	(28,439)
Restricted funds			
Music scholarship programme	-	(1,420)	(1,420)
Coop local community fund	-	(1,845)	(1,845)
	<hr/>	<hr/>	<hr/>
	-	(3,265)	(3,265)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> <hr/> 70,232	<hr/> <hr/> (101,936)	<hr/> <hr/> (31,704)

The designated fund comprises funds set aside by the Trustees for major projects that are expected to develop the long term viability of the charity.

Restricted funds

Kirk Sandall project - to assist in the funding of a community project in Kirk Sandall.

Town Fields project - to assist in the funding of a community project in Town Fields.

Expect Youth - to assist in the funding of sponsorship of students.

Coop Local Community Fund - to assist in the funding of the provision of taster lessons and workshops.

Donation received towards the development of a music scholarship programme.

15. CONTINGENT LIABILITIES

As far as the directors are aware, there were no contingent liabilities.

16. RELATED PARTY DISCLOSURES

This year there have been no disclosable related party transactions. In the prior year a compensation payment of £1,500 was made of a trustee due to an injury sustained whilst volunteering at the charity. There was no outstanding balance.

17. ULTIMATE CONTROLLING PARTY

The company is ultimately controlled by its members. No individual member has control.

DYJA

Notes to the Financial Statements - continued
For The Year Ended 31 August 2024

18. DONATED FACILITY

DYJA uses the premises of XP School rent-free. This has been treated as a donated facility and as such an amount of £500 has been recognised as donated income with an equivalent amount included as expenditure as an estimation of the rental charge for one month's use. During the year DYJA have paid £7,800 to XP School for renovations which has allowed DYJA to use the facility rent-free. There are no restrictions on DYJA.

19. SHARE CAPITAL

The company is registered as a company Limited by Guarantee and has no share capital.

DYJA

Detailed Statement of Financial Activities
For The Year Ended 31 August 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	18,820	13,986
Gift aid	1,431	2,390
	<hr/>	<hr/>
	20,251	16,376
Other trading activities		
Sundry sales	4,614	4,134
Profit on the sale of assets	217,698	-
	<hr/>	<hr/>
	222,312	4,134
Charitable activities		
Concert income and Herten Exchange	10,480	19,806
Use of facilities	220	18,176
Band members	7,316	11,740
	<hr/>	<hr/>
	18,016	49,722
Total incoming resources	<hr/>	<hr/>
	260,579	70,232
EXPENDITURE		
Charitable activities		
Wages	19,708	20,459
Pensions	528	477
Musical expenditure	5,314	2,649
Herten Exchange	10,545	-
Concert expenses	350	9,044
Travel	260	301
Instrument teachers	6,576	3,918
Rent	500	-
Freehold property	3,562	4,000
Library	5,678	5,678
Musical instruments	7,644	7,644
Computer and office equipment	1,746	2,117
	<hr/>	<hr/>
	62,411	56,287
Support costs		
Management		
Wages	15,242	14,610
Rates and water	1,254	1,629
Insurance	3,225	5,156
Light and heat	2,873	3,499
Telephone	885	942
Sundries	1,984	2,028
Carried forward	25,463	27,864

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DYJA

Detailed Statement of Financial Activities
For The Year Ended 31 August 2024

	2024 £	2023 £
Management		
Brought forward	25,463	27,864
Cleaning	390	2,099
Repairs and renewals	11,011	1,947
	<hr/>	<hr/>
	36,864	31,910
 Finance		
Accountancy	1,908	2,443
Bank interest	112	147
	<hr/>	<hr/>
	2,020	2,590
 Information technology		
Postage and stationery	123	471
 Human resources		
Subscriptions	-	164
 Other		
Interest on late PAYE	-	4
 Governance costs		
Accountancy and legal fees	4,199	10,510
	<hr/>	<hr/>
Total resources expended	105,617	101,936
	<hr/>	<hr/>
Net income/(expenditure)	<u>154,962</u>	<u>(31,704)</u>

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