

JABADAO

England & Wales · Charity number 701537

Details

Other names	JABADAO NATIONAL CENTRE FOR MOVEMENT LEARNING AND HEALTH
Status	Registered
Legal form	Charitable company
Company number	02371519
Registered	1989-05-09
Register	View on the Charity Commission register

Contact

Address 10 Court Farm
Stutton Road
Brantham
Manningtree
Suffolk
CO11 1PW

Phone 01473328330

Email info@jabadao.org

Website www.jabadao.org

Activities

Objects: 1) TO RELIEVE THOSE SUFFERING FROM PHYSICAL AND MENTAL DISABILITIES AND THE AGED AND TO HELP AND EDUCATE CHILDREN (SO AS TO DEVELOP THEIR PHYSICAL AND MENTAL CAPACITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY, AND THEIR CONDITIONS OF LIFE MAY BE IMPROVED) AND, IN PARTICULAR, BY THE USE OF THERAPEUTIC DANCE2) TO ADVANCE THE AESTHETIC EDUCATION OF THE PUBLIC, AND, IN PARTICULAR IN THE ART OF DANCE, AND TO ADVANCE THE EDUCATION AND TRAINING OF PERSONS INVOLVED IN THERAPEUTIC DANCE

Activities: JABADAO works in partnership with education, health and social care sectors to create opportunities for young children and their adults to get involved in playful physical activities that promote learning, health and wellbeing.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£135,362	£102,043	-	-
2024-03-31	£71,059	£94,277	-	-
2023-03-31	£113,969	£98,962	-	-
2022-03-31	£101,562	£79,057	-	-
2021-03-31	£142,410	£78,321	-	-

Trustees

Name	Role	Appointed
HELENA RODWELL	Chair	2014-06-05
Finn Morrell		2018-10-08
Joanna Ruth Jones		2018-10-08
Rachael Mary Savage		2018-07-01

JABADAO

England & Wales - Charity number 701537

Accounts

JABADAO
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

JABADAO
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	Helena Rodwell Joanna Ruth Jones Finn Morrell Rachael Mary Savage
Company registered number	02371519
Charity registered number	701537
Registered office	Unit 10 Court Farm Strutton Road Brantham Manningtree CO11 1PW
Accountants	Larking Gowen LLP Chartered Accountants 1 Claydon Business Park Great Blakenham Ipswich IP6 0NL

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Charitable object

- To relieve those suffering from physical and mental disabilities, and the aged, and to help and educate children (so as to develop their physical and mental capacities that they may grow to full maturity as individuals and members of society, and their conditions of life may be improved) and, in particular, by the therapeutic use of dance.
- To advance the aesthetic education of the public, and, in particular in the art of dance, and to advance the education and training of persons involved in the provision of dance as therapy.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Through four areas of work (research, projects, training and resource development), the charity aims to:

- Demonstrate the strong link between sensory development, motor development and wellbeing over a lifetime.
- Inspire and inform new thinking and practice amongst early educators, to involve children in more developmentally significant movement play experiences at an early age.
- Improve young children's development, learning and wellbeing, especially where they face significant life challenges – currently with specific regard for the emerging developmental effects of the pandemic.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

- Research and development work: to develop thinking and policy frameworks within the Early Years and Primary sectors.
- Development of a curriculum strand: known as Body Learning, to highlight and shape curriculum development.
- Training courses and events: for early years practitioners and teachers, to foster a wider understanding of Body Learning and its links with Movement Play.
- Keynote presentations and workshops: at conferences and network meetings to introduce and inspire new thinking.
- Provision of resources: to support the development of Body Learning/Movement Play in early years and primary settings.

In planning the program for the year, the Trustees have considered the Charity Commission's guidance on public benefit, giving careful consideration to the reach and scope of the work and ways to ensure that new opportunities contribute to our aims and objectives.

d. How our activities deliver public benefit

- Improve opportunities for babies and young children to create more physically grounded foundations for a lifetime of well-being.
- Prioritise children who face the greatest life challenges, including those with developmental delays, autism spectrum disorder, sensory processing disorders, and those with profound physical and cognitive challenges.
- Observe and advocate for the benefit of children from under-resourced backgrounds.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

a. Main achievements of the Charity

Jabadao's work impacted over 41,000 children this year in nurseries, schools, Sure Start settings, family hubs, and playgroups, helping them build stronger foundations for physical development, social and emotional learning, and well-being.

As the early years sector continued to recover from the pandemic years, and training needs continued to change, we offered both entry-level and in-depth training to practitioners across the UK.

We worked with a second Stronger Practice Hub in the East of England. Early Years Stronger Practice Hubs are supported by the Education Endowment Foundation and the National Children's Bureau and provide support and advice to improve quality in early years settings by sharing good practice and offering evidence-informed professional development for early years educators.

Interest from Special Schools increased, and we offered training for champions to develop new practice with their school teams.

b. Projects over the years

Training was the core activity this year, delivered through face-to-face courses, live webinars, and on-demand online courses. We also offered blended learning packages that combine all three.

2,005 courses were taken across the year:

- 972 enrolments in on-demand online courses provided 2,187 hours of training. (613 were long courses and 359 entry-level)
- There were also 895 attendances at face-to-face courses.
- And 138 attendances at live webinars.

Our evidence shows that when courses are supported by managers and/or advisors, completion is as high as 91% (i.e, only the end credits skipped). When participants train using only on-demand access, progress averaged 71% to 85%.

Stronger Practice Hub:

Through two networking events (in Norwich and Ipswich), we introduced over 200 settings to (i) the basic principles of the Jabadao approach, and (ii) how to set up a Movement Play Area as the focus for new learning opportunities. Settings received resources and on-demand training courses to support the development of new practice.

Multi-Academy Trust: Following training, schools established Movement Play Areas and offered very positive feedback about the impact for children. This year, a Jabadao Practitioner returned to model best practice support in the Movement Play Area, and more of the schools in the Trust joined a subscription project to gain further, or new, access to the online training.

Early Years Regions: We worked with practitioners from across two regions (Sheffield in England and Powys in Wales), offering multiple training opportunities through Blended Learning packages. These training packages were actively supported by local early years advisors. Both regions purchased Kits for settings so that they can immediately set up a Movement Play Area and offer children new opportunities for learning through movement play.

Whole-Team Training: Two nurseries undertook whole-team training with their staff to prompt a change in culture across their settings, regarding how children learn in their bodies as well as their heads. One took place

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

online; one face-to-face and online.

Specialist Team: We worked with a specialist team who support children in their own homes, including large numbers of Roma families where inside space is very limited and physical development sometimes slow (even with the potential for lots of outdoor play). Together, we looked for ways to support robust movement in small, highly furnished spaces, and ways to involve siblings and parents as appropriate. This will be continued next year.

Active Oxfordshire: In partnership with this regional organisation, we offered training and events designed to build a coherent way to engage early years settings with the work of the agency. Volunteers and workers from a wide range of settings engaged with three training sessions—some were given Kits in order to make immediate changes to their learning environments. There will be further work next year.

Conferences: We gave keynote speeches at two network meetings in Northern Ireland, where many practitioners have taken the online training and where we are developing further training across the SureStart organisations. We also led workshops at two events across Derbyshire, where we will offer in-depth training across the region next year.

Special Schools: Three special schools involved their staff in training to explore 'kinesthetic empathy'—a way in which they can use focused movement interaction to build deeper relationships and higher levels of physical comfort with children who have profound and complex learning needs.

Resources: We continued to offer resources to support movement play through an online shop, and kits to create Movement Play Areas to accompany training. The shop sold £71,863.

c. Investment policy and performance

The Charity has a savings account in which it can invest funds. We continue to build these funds to create security in uncertain times and to invest in future developments to increase engagement and better meet our objectives.

d. Team Development

This year, we recruited three new practitioners to join the Associate Practitioner Team and began a program of induction and training. All three have high levels of experience in the early years and special needs sectors, plus other body and movement practices. We are excited to expand the team to meet increased demand for training and projects in the future.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

b. Reserves policy

The Trustees aim to retain an unrestricted reserve of at least £15,000. We currently have additional funds which are earmarked for projects that will enable us to better achieve our objects. At 31 March 2025 reserves were £125,938 (2024: £92,619) as a result of a surplus of £33,319 (2024 - deficit of £23,218). The surplus for the year is partly the result of the team development as detailed above.

c. Financial risk management objectives and policies

Trustees operate a low risk policy. There continue to be no salaried staff. Administration work is done on a voluntary basis throughout the year. The team works on a freelance basis, and contracts for work are only offered if there is known income to match the fees.

Internal risks: All income and expenditure are overseen by the founder member who has undertaken this work for 40 years since the establishment of the Charity. Changes in policy or procedure are discussed and agreed with the Trustees prior to implementation.

d. Principal funding

This year, we again achieved our aim of running the Charity entirely through earned income- we received no grants. We will seek grant funding in the future if this enables us to fulfil our objects better. Income has been earned through two strands of work: training and resources.

Structure, governance and management

a. Constitution

Jabadao is a charitable company limited by guarantee without share capital incorporated on 12 April 1989 and registered in England and Wales. Jabadao also registered as a charity on 9 May 1989. 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 during the period of membership or within one year after, each member undertakes to contribute such amount as may be required not exceeding £10.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The directors of the company are also the charity trustees for the purposes of charity law and under the company's articles of association are known as members of the management committee. Under the articles, the members of the management committee can be appointed at any time by the committee but must be elected at the AGM. One third of the management committee retire each year and are eligible for re-election.

Recruitment of Trustees:

The Charity is eager to recruit trustees who can act as stakeholders, scrutinizing both planning and implementation on behalf of specific sectors – education, health, social care, and community development. Trustees are recruited from these sectors; they are people in positions of responsibility in allied fields who have some knowledge of, and a genuine interest in, the purpose and impact of Jabadao activities.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

A board of Trustees of four members with considerable experience in different aspects of running a charity, or working in the areas covered by JABADAO, administers the charity. They are advised by the CEO of 39 years, (who continues to offer her experience and expertise largely in a voluntary capacity). The Board sets the policy framework, which is then put into action by the CEO on a daily basis.

d. Policies adopted for the induction and training of Trustees

Trustees receive a thorough induction pack including details on their role and responsibilities. A meeting with the Chief Executive Officer to discuss the role of the Board, core principles and ethos of the company is encouraged at the outset, plus a visit to the company premises to talk with the team and view the specialist information resources kept in the resource room. Trustees are encouraged to visit activities in action to gain an understanding of impact and value, and to talk to colleagues/participants from their field to gain feedback about the work in action, and the company in general from participant's viewpoint. Each is encouraged to use the Charity Commission website to remain fully abreast of their role.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' 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 . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Helena Rodwell
(Chair of Trustees)
Date:



JABADAO
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the Trustees of Jabadao ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts 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

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

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

Christopher Yeates

FCA DChA

Larking Gowen LLP

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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Charitable activities	2	134,711	134,711	71,011
Investments	3	651	651	48
Total income		135,362	135,362	71,059
Expenditure on:				
Charitable activities		102,043	102,043	94,277
Total expenditure		102,043	102,043	94,277
Net movement in funds		33,319	33,319	(23,218)
Reconciliation of funds:				
Total funds brought forward		92,619	92,619	115,837
Net movement in funds		33,319	33,319	(23,218)
Total funds carried forward		125,938	125,938	92,619

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 16 form part of these financial statements.

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REGISTERED NUMBER: 02371519

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Current assets			
Stocks	7	3,342	6,436
Debtors	8	31,689	7,825
Cash at bank and in hand		110,360	100,166
		<u>145,391</u>	<u>114,427</u>
Current liabilities			
Creditors: amounts falling due within one year	9	(19,453)	(21,808)
		<u>125,938</u>	<u>92,619</u>
Net current assets			
		125,938	92,619
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	125,938	92,619
		<u>125,938</u>	<u>92,619</u>
Total funds			
		<u><u>125,938</u></u>	<u><u>92,619</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

Helena Rodwell
(Chair of Trustees)



Date:

12.12.2025

The notes on pages 11 to 16 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Jabadao meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. 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 of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 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 institution with whom the funds are deposited.

1.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies (continued)

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

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.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from charitable activities - Project & Training	62,848	62,848	39,693
Income from charitable activities - Resources	71,863	71,863	31,318
	<u>134,711</u>	<u>134,711</u>	<u>71,011</u>

3. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Bank interest	651	651	48

4. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Online courses	49,238	8,539	57,777	65,118
Resources	34,194	10,072	44,266	29,159
	<u>83,432</u>	<u>18,611</u>	<u>102,043</u>	<u>94,277</u>
<i>Total 2024</i>	<u>75,580</u>	<u>18,697</u>	<u>94,277</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Online courses 2025 £	Resources 2025 £	Total funds 2025 £	Total funds 2024 £
Shop expenditure	-	34,194	34,194	20,721
Course costs	9,749	-	9,749	7,954
Consultancy	39,489	-	39,489	46,905
	<u>49,238</u>	<u>34,194</u>	<u>83,432</u>	<u>75,580</u>
<i>Total 2024</i>	<u>54,859</u>	<u>20,721</u>	<u>75,580</u>	

Analysis of support costs

	Online courses 2025 £	Resources 2025 £	Total funds 2025 £	Total funds 2024 £
Other expenditure	472	406	878	-
Premises	4,007	4,582	8,589	10,840
Accounting and Legal	1,477	2,130	3,607	3,511
Insurance	492	563	1,055	1,010
Subscriptions	1,000	1,143	2,143	1,087
Bank Charges	43	50	93	99
Post and Telephone	237	270	507	552
Marketing and Publicity	249	285	534	1,255
Stationery	562	643	1,205	343
	<u>8,539</u>	<u>10,072</u>	<u>18,611</u>	<u>18,697</u>
<i>Total 2024</i>	<u>10,259</u>	<u>8,438</u>	<u>18,697</u>	

Support costs have been allocated to each activity on a pro-rata basis between the two income streams.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. Independent examiner's remuneration

	2025	<i>2024</i>
	£	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	3,120	<i>3,000</i>

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2024 - £NIL*).

During the year ended 31 March 2025, no Trustee expenses have been incurred (*2024 - £NIL*).

7. Stocks

	2025	<i>2024</i>
	£	£
Shop stock	3,342	<i>6,436</i>

8. Debtors

	2025	<i>2024</i>
	£	£
Due within one year		
Trade debtors	31,518	<i>7,825</i>
Other debtors	171	<i>-</i>
	31,689	<i>7,825</i>

9. Creditors: Amounts falling due within one year

	2025	<i>2024</i>
	£	£
Bank overdrafts	149	<i>42</i>
Other creditors	16,184	<i>16,184</i>
Accruals and deferred income	3,120	<i>5,582</i>
	19,453	<i>21,808</i>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds - all funds	92,619	135,362	(102,043)	125,938

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds	115,837	71,059	(94,277)	92,619

11. Related party transactions

In prior periods, the CEO has incurred costs on behalf of the Charity. As at 31 March 2025 £11,064 (2024: £11,064) is owed to the CEO.

JABADAO

England & Wales - Charity number 701537

Accounts

JABADAO
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

JABADAO
(A company limited by guarantee)

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JABADAO
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	Helena Rodwell Joanna Ruth Jones Finn Morrell Rachael Mary Savage
Company registered number	02371519
Charity registered number	701537
Registered office	Unit 10 Court Farm Strutton Road Brantham Manningtree CO11 1PW
Accountants	Larking Gowen LLP Chartered Accountants 1 Claydon Business Park Great Blakenham Ipswich IP6 0NL

JABADAO
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Charitable object

- To relieve those suffering from physical and mental disabilities, and the aged and to help and educate children (so as to develop their physical and mental capacities that they may grow to full maturity as individuals and members of society, and their conditions of life may be improved) and, in particular, by the therapeutic use of dance.
- To advance the aesthetic education of the public, and, in particular in the art of dance, and to advance the education and training of persons involved in the provision of dance as therapy.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Through four areas of work (research, projects, training and resource development), the charity aims to:

- Demonstrate the strong link between sensory development, motor development and wellbeing over a lifetime.
- Inspire and inform new thinking and practice amongst early educators, to involve children in more developmentally significant movement play experiences at an early age.
- Improve young children's development, learning and wellbeing, especially where they face significant life challenges – currently with specific regard for the emerging developmental effects of the pandemic.

JABADAO
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

- Establish partner Early Years settings with whom to carry out on-going practical observation and research.
- Develop training courses and events for early years practitioners, to grow greater understanding of physical development and re-examine the things that affect it.
- Maximize engagement in training, through an on-line platform as well as face to face
- Organise events through which to share contemporary ideas about physical development.
- Develop an on-line resources hub to provide information about a developmental movement approach.
- Develop and sell resources to support child-led developmental movement play.

In planning the programme for the year, the trustees have considered the Charity Commission's guidance on public benefit, giving careful consideration to the reach and scope of the work and ways to ensure that new opportunities contribute to our aims and objectives.

d. How our activities deliver public benefit

- Improving children's physical development and the way this supports learning, health and wellbeing.
- Support for children who face the greatest life challenges – developmental delay, autistic spectrum disorder, chaotic family life, sensory processing disorders.
- Children facing poverty and deprivation.
- Children living with the most profound physical and cognitive challenges.

Achievements and performance

a. Main achievements of the Charity

Jabadao's work impacted over 13,000 children this year, in nurseries, schools and playgroups, helping them to build stronger foundations for physical development, social and emotional learning, and wellbeing.

The context for training continued to shift slowly following changed patterns established during the pandemic. This year we did some face to face training again - although across the UK this is only re-establishing slowly.

We changed the way we deliver the content of our training to match the changing profile of practitioners - more newly recruited practitioners who want specific guidance. It is now closer to a model, rather than an approach and we plan to develop more changes of this nature over the coming two years, creating Toolkits which offer a step-by-step programme for change and development.

Our aim, as ever, was to offer training in ways the sector could most readily access - through a mixture of online courses, live webinars and face-to-face training, in ways that meet current need. It is still uncertain how the sector will want to receive training in future and we will continue to adapt and develop new models to meet emerging needs.

JABADAO
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

b. Projects over the years

We offered online, face to face and blended learning packages to individual schools and nurseries and to clusters of settings organised by early Local Authority Early Years.

1,333 courses were taken over the year, supporting 2,972 hours of training:

- 824 people enrolled on 692 online courses were taken (with 299 unique students)
- 641 face to face course attendances (with 525 unique students)

Stronger Practice Hub:

We worked with one of the Stronger Practice Hubs delivering best practice training on behalf of the Department of Education in England - part of a post pandemic support package. Groups in Scarborough and York set up Movement Play Areas with kits provided by us, then learnt the developmental movement theory that allows them to identify the learning and development that children bring to the area.

Participants were very engaged and enthusiastic about developing new ways of thinking - and new practice - following the training. They said:

"It has made me look at movement a lot differently since these courses - and I find it very interesting how babies move since observing them more. And understanding how rough and tumble is ok and that children know their limits and can play 'rough' without hurting others."

"Some of the young people in my class are demonstrating behaviour and skills that we have not seen before. This has been very successful to support their development."

"I feel my understanding and opportunities to bond with the pupils has been valuable. Support staff have observed these movement conversations and are now having more of them with the pupils. The pupils also seem to know when moving they can involve you in their conversation and quickly realise they are turn taking in a conversation lead by themselves."

Multi Academy Trust:

We began a longer project with a multi academy trust across Milton Keynes and surrounding areas, training early years practitioners, special needs support staff and reception class teachers. We know the influence of this work has fed out into classes higher in the schools where children continue to need support for the sensory development that underpins learning and wellbeing.

Baby Room project:

We ran an online training programme to support practitioners working in Baby Rooms across Bedfordshire. Training specifically for 0-2s is not common and this was the first offered in this area. Engagement was high, brilliantly supported by the area advisor, and all participants completed a project at the end highlighting changes in their thinking and practice.

At the end they said:

More awareness by the practitioners of how the children are moving and why.

Understanding why the children move in the ways that they do and sitting back and watching how and why, before waiting to be invited and not interrupting their play.

We have changed our room layout and the children have the opportunity to go on the carpet which is new. They all love laying on it rolling on it and we also do baby floor play on it.

The babies liked that we were all sat on the floor and just letting them explore and not interfering.

JABADAO
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Wales:

Interest in Wales remained strong. We worked with practitioners at annual conference / training events across Isle of Anglesey and Powys.

We continued to develop work in Conwy where we have longstanding a collaboration - this year offering online courses to school practitioners.

We also completed the full Developmental Movement Play package on-line for two groups from across Powys.

Northern Ireland:

Interest remains strong across the whole SureStart movement across Northern Ireland. The aim is that all Centres will incorporate the Jabadao approach into their practice supporting the youngest children and their families.

Practitioners from Centres in Portadown, Mourne and Derry took the full DMP on-line training.

Additional needs in mainstream education:

A growing area of work for us is to support teachers in mainstream primary schools who now have children with more complex needs in their class. A school in Dorset asked us to support their staff in developing new practice - we led a live webinar and modelled the use of a Movement Play Area with their children.

Special Needs:

We led training for three groups of Special School teachers (Knaresborough, Middlesborough and Gateshead) offering a non-verbal practice to support children with the most complex needs.

We also developed our approach to support children with complex additional needs who are not in school - particularly focusing on the challenges of demand avoidance autism. We worked with a family who are unable to access a school place to grow our understanding of the challenges - and ways to support children through child-led, non-verbal practice.

Partner Settings:

We continue to work closely with partners early years settings from whom we learn about the approach in practice over the long term. We offer training in return and delivered days for staff in Sheffield and Haverhill, Suffolk this year.

On-line courses sold independently:

Most of our training is done in partnership with local and regional support networks. 142 courses were also taken by purchasing them directly from our website.

Resources:

The on-line shop sold just over £30,000 worth of resources to support new practice. Some of these were kits purchased specifically to accompany training, allowing practitioners to make immediate changes. This represents 45% of all income this year.

Percentage of sales of different resources:

- Kits: 36%
- Elastics: 22%
- Lycras: 17%
- General movement play items: 10%
- Vouchers: 7%
- Mats separate for kits: 5%
- Soft Play separate from kits: 3%

JABADAO
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

c. Investment policy and performance

The Company has a savings account in which it can invest surplus funds. We continue to build and use any surplus to fund development work and, as business grows, we intend to invest in more team member to support further growth.

d. Team Development

This year we have spent considerable time researching, taking on-line courses and talking together to develop our understanding of how to make maximum impact in the current climate. The result has been a change in the way we deliver training - which will be further extended in future years.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees have the aim of always retaining an unrestricted reserve of at least £15,000. We currently have additional funds which are earmarked for the development of new training resources. At 31 December 2024 reserves were £92,619 (2023 - £115,837) as a result of a deficit of £23,218 (2023 - surplus of £15,007). The deficit for the year is partly the result of the team development as detailed above.

c. Financial risk management objectives and policies

Trustees operate a low risk policy - there continued to be no salaried staff - and administration work was undertaken on a voluntary basis throughout the year. Contracts for self-employed Associate Practitioners are only offered if there is known income to match the fees.

Internal risks: are minimised by the implementation of procedures for authorisation of all transactions and projects, to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet with the needs of the charity.

d. Principal funding

This year we again achieved our aim of running the company entirely through earned income. We received no grants. Income has been earned through two strands of the company's work – income from training and income from resources.

JABADAO
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

a. Constitution

Jabadao is a charitable company limited by guarantee without share capital incorporated on 12 April 1989 and registered in England and Wales. Jabadao also registered as a charity on 9 May 1989. 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 during the period of membership or within one year after, each member undertakes to contribute such amount as may be required not exceeding £10.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The directors of the company are also the charity trustees for the purposes of charity law and under the company's articles of association are known as members of the management committee. Under the articles, the members of the management committee can be appointed at any time by the committee but must be elected at the AGM. One third of the management committee retire each year and are eligible for re-election.

Recruitment of Trustees:

The Charity is eager to recruit trustees who can act as stakeholders, scrutinizing both planning and implementation on behalf of specific sectors – education, health, social care, and community development. Trustees are recruited from these sectors; they are people in positions of responsibility in allied fields who have some knowledge of, and a genuine interest in, the purpose and impact of Jabadao activities.

c. Organisational structure and decision-making policies

A board of Trustees of four members with considerable experience in different aspects of running a charity, or working in the areas covered by JABADAO, administers the charity. They are advised by the CEO of 39 years, (who continues to offer her experience and expertise largely in a voluntary capacity). The Board sets the policy framework, which is then put into action by the CEO on a daily basis.

d. Policies adopted for the induction and training of Trustees

Trustees receive a thorough induction pack including details on their role and responsibilities. A meeting with the Chief Executive Officer to discuss the role of the Board, core principles and ethos of the company is encouraged at the outset, plus a visit to the company premises to talk with the team and view the specialist information resources kept in the resource room. Trustees are encouraged to visit activities in action to gain an understanding of impact and value, and to talk to colleagues/participants from their field to gain feedback about the work in action, and the company in general from participant's viewpoint. Each is encouraged to use the Charity Commission website to remain fully abreast of their role.

JABADAO
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Helena Rodwell
(Chair of Trustees)

Date: 9 December 2024

JABADAO
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner's report to the Trustees of Jabadao ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts 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

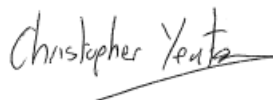
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 10 December 2024

Christopher Yeates

FCA DChA

Larking Gowen LLP

JABADAO
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Charitable activities	2	71,011	71,011	113,960
Investments	3	48	48	9
Total income		71,059	71,059	113,969
Expenditure on:				
Charitable activities		94,277	94,277	98,962
Total expenditure		94,277	94,277	98,962
Net movement in funds		(23,218)	(23,218)	15,007
Reconciliation of funds:				
Total funds brought forward		115,837	115,837	100,830
Net movement in funds		(23,218)	(23,218)	15,007
Total funds carried forward		92,619	92,619	115,837

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 17 form part of these financial statements.

JABADAO
(A company limited by guarantee)
REGISTERED NUMBER: 02371519

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Current assets			
Stocks	7	6,436	5,051
Debtors	8	7,825	4,839
Cash at bank and in hand		100,166	128,483
		<u>114,427</u>	<u>138,373</u>
Creditors: amounts falling due within one year	9	(21,808)	(22,536)
		<u>92,619</u>	<u>115,837</u>
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	92,619	115,837
		<u>92,619</u>	<u>115,837</u>
Total funds		<u><u>92,619</u></u>	<u><u>115,837</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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



Helena Rodwell
(Chair of Trustees)

Date: 9th December 2024

The notes on pages 12 to 17 form part of these financial statements.

JABADAO
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Jabadao meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. 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 of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 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 institution with whom the funds are deposited.

1.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

JABADAO
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting policies (continued)

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

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.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

JABADAO
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from charitable activities - Project & Training	39,693	39,693	70,084
Income from charitable activities - Resources	31,318	31,318	43,876
	<u>71,011</u>	<u>71,011</u>	<u>113,960</u>

3. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Bank interest	48	48	9

4. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Online courses	54,859	10,259	65,118	62,214
Resources	20,721	8,438	29,159	36,748
	<u>75,580</u>	<u>18,697</u>	<u>94,277</u>	<u>98,962</u>
<i>Total 2023</i>	<u>80,275</u>	<u>18,687</u>	<u>98,962</u>	

JABADAO
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Online courses 2024 £	Resources 2024 £	Total funds 2024 £	Total funds 2023 £
Shop expenditure	-	20,721	20,721	29,554
Course costs	7,954	-	7,954	2,971
Consultancy	46,905	-	46,905	47,750
	<u>54,859</u>	<u>20,721</u>	<u>75,580</u>	<u>80,275</u>
<i>Total 2023</i>	<u>50,721</u>	<u>29,554</u>	<u>80,275</u>	

Analysis of support costs

	Online courses 2024 £	Resources 2024 £	Total funds 2024 £	Total funds 2023 £
Premises	5,941	4,899	10,840	8,121
Accounting and Legal	1,935	1,576	3,511	3,158
Insurance	554	456	1,010	983
Subscriptions	596	491	1,087	1,066
Bank Charges	54	45	99	102
Post, Telephone and Stationery	491	404	895	3,402
Marketing and Publicity	688	567	1,255	1,855
	<u>10,259</u>	<u>8,438</u>	<u>18,697</u>	<u>18,687</u>
<i>Total 2023</i>	<u>11,493</u>	<u>7,194</u>	<u>18,687</u>	

Support costs have been allocated to each activity on a pro-rata basis between the two income streams.

JABADAO
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Independent examiner's remuneration

	2024	2023
	£	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	3,000	1,700
Fees payable to the Charity's independent examiner in respect of: All other services not included above	-	800
	<u> </u>	<u> </u>

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

7. Stocks

	2024	2023
	£	£
Shop stock	6,436	5,051
	<u> </u>	<u> </u>

8. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	7,825	2,609
Prepayments and accrued income	-	2,230
	<u> </u>	<u> </u>
	7,825	4,839
	<u> </u>	<u> </u>

9. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Bank overdrafts	42	-
Other creditors	16,184	18,390
Accruals and deferred income	5,582	4,146
	<u> </u>	<u> </u>
	21,808	22,536
	<u> </u>	<u> </u>

JABADAO
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

10. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds	<u>115,837</u>	<u>71,059</u>	<u>(94,277)</u>	<u>92,619</u>

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds				
General Funds	<u>100,830</u>	<u>113,969</u>	<u>(98,962)</u>	<u>115,837</u>

11. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	3,020	7,320
Later than 1 year and not later than 5 years	-	3,020
	<u>3,020</u>	<u>10,340</u>

12. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2024.

JABADAO

England & Wales - Charity number 701537

Accounts

02371519

JABADAO

(A company limited by guarantee)

DIRECTORS AND TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

JABADAO
(A company limited by guarantee)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

The company's objectives are: -

- i) To relieve those suffering from physical and mental disabilities, and the aged and to help and educate children (so as to develop their physical and mental capacities that they may grow to full maturity as individuals and members of society, and their conditions of life may be improved) and, in particular, by the therapeutic use of dance.
- ii) To advance the aesthetic education of the public, and, in particular in the art of dance, and to advance the education and training of persons involved in the provision of dance as therapy.

Through four areas of work, (research, projects, training and resource development), the charity aims to:

- demonstrate the strong link between sensory development, motor development and wellbeing over a lifetime
- inspire and inform new thinking and practice amongst early educators, to involve children in more developmentally significant movement play experiences at an early age
- improve young children's development, learning and wellbeing, especially where they face significant life challenges – currently with specific regard for the emerging developmental effects of the pandemic

In order to achieve our aims we:

- establish partner Early Years settings with whom to carry out on-going practical observation and research
- develop training courses and events for early years practitioners, to grow greater understanding of physical development and re-examine the things that affect it
- maximize engagement in training, through an on-line platform as well as face to face
- organise events through which to share contemporary ideas about physical development,
- develop an on-line resources hub to provide information about a developmental movement approach
- develop and sell resources to support child-led developmental movement play

In planning the programme for the year, the trustees have considered the Charity Commission's guidance on public benefit, giving careful consideration to the reach and scope of the work and ways to ensure that new opportunities contribute to our aims and objectives.

How our activities deliver public benefit

We continue to focus on:

- improving children's physical development and the way this supports learning, health and wellbeing
- support for children who face the greatest life challenges – developmental delay, autistic spectrum disorder, chaotic family life, sensory processing disorders
- children facing poverty and deprivation
- children living with the most profound physical and cognitive challenges

ACHIEVEMENTS AND PERFORMANCE OVERVIEW

Overview

Jabadao's work impacted just under 40,000 children this year, helping them to build stronger foundations for physical development, social and emotional learning, and wellbeing.

This has been a fast-moving year as the early years sector, adjusting to post-pandemic life, worked out how to support both children and staff teams following such upheaval. Throughout the year, advisors and practitioners have been keen to find ways to support the increased number of children not reaching the developmental targets they expect for them.

Developmental Movement Play on-line courses offer detailed insight into how developmental milestones unfold - and what to do if there are gaps and challenges. They make a useful contribution to current concerns therefore, in addition to the on-going continuing professional development for early years practitioners this approach offers.

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Even though face to face training became possible during the year, and practitioners had missed it greatly, in reality they continued to favour online courses with a live webinar element, as this allows maximum flexibility and can be extremely cost effective.

Our aim was to offer training in ways the sector could most readily access - through a mixture of online courses, live webinars and face-to-face training, in ways that meet current need.

We think the training landscape has changed forever and we are committed to creating the best experience we can - and the most learning - as the mix of on-line and live continues to develop.

We continued to support more opportunities for free flow movement play in indoor environments by streamlining the resources offered through the on-line shop and developing a new range of Soft Play items to support indoor movement play.

As ever, we looked for ways to engage more people working within the early years sector, developing a new website and regular subscriber e-bulletin. In the coming year we will develop new branding and marketing tools designed to build a community of interest around the role of early physical development in lifelong health and wellbeing.

PROJECTS OVER THE YEAR

Participants enrolled on 1,519 on-line courses across the year. The majority of these were taken in blended learning packages, offering live webinar sessions to support the learning in the on-line courses.

We offered 60 live webinar sessions with 953 people attending - many attending more than one.

Over the year we established five significant partnerships with early years support teams to offer the full Developmental Movement Play on-line course package across their areas:

- Central South Consortium - 2 course groups from the Bridgend, Cardiff, Merthyr Tydfil, Rhondda Cynon Taf, Vale of Glamorgan areas focused on early learning and support for additional needs.
- Conwy - 2 course groups - focused on wellbeing in primary schools and a pupil referral unit
- Gwynedd - 3 course groups - focusing on early learning and wellbeing in Cylth Meithrin (playgroups) and other early years settings.
- Powys - 4 groups - focusing on early learning and wellbeing in Cylth Meithrin (playgroups), childminders and other early years settings.
- Bedford - 2 groups - focusing on physical development from nursery through to primary schools.

These partnerships were made with, early years advisory teams, an early years training partnership, a Flying Start support team, and an Education Health and Wellbeing Officer.

We also started to build a new relationship with Sure Start organisations across Northern Ireland, at the instigation of the specialist support team at a Health and Social Care Board. Sure Start is a programme targeted at parents and children under the age of four living in the most disadvantaged areas - delivering a wide variety of services designed to support children's learning skills, health and well-being, and social and emotional development. 9 of the 38 organisations took courses - Splash SureStart, Craigavon, Arke Surestart, Armagh, Sure Start South Armagh, Edenballymore Sure Start - Londonderry, Arc Healthy Living Centre, Irvinestown, Newry Sure start, Star Sure Start Bainbridge, Mourne Sure Start, Kilkeel, and East Belfast Sure Start.

We also offered specialist workshops for three area conferences - all held online, and 4 workshops at a face to face conference in Brent, London; and three live webinars for a Developmental Movement Play course for practitioners in Feltham, in partnership with the Reach Foundation.

We continued to develop a Resource Hub on the company website, to support early years practitioners' Continuing Professional Development. There were in excess of 32,500 unique visitors to the website with an average session duration of 12.15 minutes.

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Evaluation

Courses were well-received with 86% of participants scoring 8 and over out of 10 - for usefulness of the content.

Evaluation comments suggest that early years workers feel they have a new way of understanding physical development following the training, and, as a result, children have new opportunities to build stronger foundations.

Partner Settings

We continue to treasure our relationship with key partners in early years settings, places where we are able to root the developing work in everyday practice and experience. Here we share learning through observation, discussion, and on-going professional development.

Resources

The on-line shop took over £43,876 generating £14,322 surplus (33%) to invest in the charities work. Taken through the on-line shop: £20,153

Kits, which were a new venture in the previous year, account for 42.35% of the total shop income. Many were purchased by early years support teams for multiple settings in their area - to accompany training.

Separately from the kits, Play Fabrics (including Lycra) (39.2%) and Elastics (24.8%) were the best selling categories. 39.2% of total number of products sold.

MANAGEMENT

The policy framework is established at Board level, with substantial input from the founder of the company, who is still a team member. The whole team put this into practice on a day-to-day basis.

TEAM DEVELOPMENT

The work this year has been carried out by two team members who continued to undertake training to extend their understanding and skills. Courses in social media advertising, sensory integration, fitness training and embodiment.

ADMINISTRATION

Once again, all company administration work was undertaken on a voluntary basis to enable the maximum funding to go to projects and project development.

FINANCIAL REVIEW

PRINCIPAL FUNDING SOURCES

This year we again achieved our aim of running the company entirely through earned income. We received no grants. Income has been earned through two strands of the company's work – income from training and income from resources.

INVESTMENT POLICY

The Company has a savings account in which it can invest surplus funds. We continue to build and use any surplus to fund development work and, as business grows, we intend to invest in more team member to support further growth.

RESERVES POLICY

The Trustees have the aim of always retaining an unrestricted reserve of £15,000.

RISK MANAGEMENT

Trustees operate a low risk policy - there continued to be no salaried staff - and administration work was offered on a voluntary basis throughout the year. Contracts for self-employed Associate Practitioners are only offered if there is known income to match the fees.

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Internal risks: are minimised by the implementation of procedures for authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet with the needs of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

LEGAL STATUS

Jabadao is a charitable company limited by guarantee without share capital incorporated on 12 April 1989 and registered in England and Wales. Jabadao also registered as a charity on 9 May 1989. 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 during the period of membership or within one year after, each member undertakes to contribute such amount as may be required not exceeding £1.

RECRUITMENT AND APPOINTMENT

The directors of the company are also the charity trustees for the purposes of charity law and under the company's articles of association are known as members of the management committee. Under the articles, the members of the management committee can be appointed at any time by the committee but must be elected at the AGM. One third of the management committee retire each year and are eligible for re-election.

Recruitment of Trustees: the Charity is eager to recruit trustees who can act as stakeholders, scrutinizing both planning and implementation on behalf of specific sectors – education, health, social care, and community development. Trustees are recruited from these sectors; they are people in positions of responsibility in allied fields who have some knowledge of, and a genuine interest in, the purpose and impact of Jabadao activities.

TRUSTEE INDUCTION AND TRAINING

Trustees receive a thorough induction pack including details on their role and responsibilities. A meeting with the Chief Executive Officer to discuss the role of the Board, core principles and ethos of the company is encouraged at the outset, plus a visit to the company premises to talk with the team and view the specialist information resources kept in the resource room. Directors are encouraged to visit activities in action to gain an understanding of impact and value, and to talk to colleagues/participants from their field to gain feedback about the work in action, and the company in general from participant's viewpoint. Each is encouraged to use the Charity Commission website to remain fully abreast of their role.

ORGANISATIONAL STRUCTURE

A board of Trustees of four members with considerable experience in different aspects of running a charity, or working in the areas covered by JABADAO, administers the charity. They are advised by the CEO of 36 years, (who continues to offer her experience and expertise in a voluntary capacity). The Board sets the policy framework, which is then put in to action by the CEO on a daily basis.

RESPONSIBILITIES OF THE DIRECTORS AND TRUSTEES

Law applicable to charities in England and Wales requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis) In preparing the financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity, and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the applicable law. They are also responsible for

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

safeguarding the assets of the charity 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 purposes 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 above.

In accordance with company law, as the company's directors we certify that:

- so far as we are aware, there is no relevant information of which the company's accountants are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's accountants are aware of that information.

INDEPENDENT EXAMINER

The charity was not obliged to have a statutory audit for the year ended 31st March 2023 and in consequence the trustees appointed Ian McKechnie to undertake the independent examination of the accounts.

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006 and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Charities Act 2011

On behalf of the Board

Trustee

21 February 2024

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JABADAO

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity 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 company'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

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 that:

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 Charities SORP (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.

Ian McKechnie

Ipswich
Suffolk

21 February 2024

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	Note	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES			
Charitable activities			
Project & training income		70,084	55,738
Resources		43,876	45,824
Investment income			
Bank interest	1	9	-
		£ 113,969	£ 101,562
RESOURCES EXPENDED			
Charitable activities			
	2	98,962	79,057
		£ 98,962	£ 79,057
Net movement in funds		15,007	22,505
Reconciliation of funds			
Balances brought forward at 1 April 2022		100,830	78,325
		£ 115,837	£ 100,830
Balances carried forward at 31 March 2023		£ 115,837	£ 100,830

The annexed notes form an integral part of these financial statements

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

BALANCE SHEET AS AT 31 MARCH 2023

	Note		Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS				
Tangible assets	8		-	-
CURRENT ASSETS				
Stock	9		5,051	7,103
Debtors	10		4,839	11,204
Cash at bank and in hand	11		128,483	105,721
			138,373	124,028
CREDITORS:				
Amounts falling due within one year	12		22,536	23,198
			£ 115,837	£ 100,830
NET ASSETS				
			£	£
FUNDS				
			£ 115,837	£ 100,830

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

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements were approved and authorised for issue by the Board on 21 February 2024

Signed on behalf of the Board

Helena Rodwell
 Director and Trustee

The annexed notes form an integral part of these financial statements

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

NOTES

1 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

a General information and basis of preparation

Jabadao is a company limited by guarantee incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are given on page 2 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1. There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern

b Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of any restricted fund is set out in the notes to the financial statements.

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NOTES (Continued)

c Incoming resources

All incoming resources are included in the statement of financial activities when the charity 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 and is included in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when received.

Incoming resources from courses, catalogue and publication sales are accounted for when earned.

Grants where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance.

d Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT.

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

Support costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include examination fees and costs linked to the strategic management of the charity. These costs have been allocated to activity costs proportionally to the income from the two areas of the companies work i.e. courses and training and providing resources.

e Fixed Assets and Depreciation

Fixed assets are depreciated at the following rates:

Office equipment	100% (Annual rate)
------------------	--------------------

Items with a cost of less than £200 are not capitalised.

f Deferred Income

Where grants and money received in advance relates to projects or courses to be held in the next financial year the income is included as deferred income.

g Stock

Stock is valued at the lower of cost and net realisable value.

h Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

i 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.

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NOTES (Continued)

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

1 INVESTMENT INCOME

	2023	2022
	£	£
Bank interest	£ 9	£-
	<u>=====</u>	<u>=====</u>

2 TOTAL RESOURCES EXPENDED

				2023	2022
Activity or programme	Activities undertaken directly	Grant funding of activities	Support costs	Total	Total
	£	£	£	£	£
Online courses	50,721	-	11,493	62,214	45,667
Resources	29,554	-	7,194	36,748	33,390
	<u>£ 80,275</u>	<u>£ -</u>	<u>£ 18,687</u>	<u>£ 98,962</u>	<u>£ 79,057</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

3 SUPPORT COSTS

Support Cost	Online Courses	Resources	Total
	£	£	£
Premises	4,994	3,127	8,121
Marketing and publicity	1,141	714	1,855
Insurance	605	378	983
Accounts legal and fees	1,942	1,216	3,158
Subscriptions	656	410	1,066
Post, telephone and stationery	2,092	1,310	3,402
Bank charges	63	39	102
	<u>£ 11,493</u>	<u>£ 7,194</u>	<u>£ 18,687</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>

The support costs have been allocated pro rata to turnover from courses and the sale of resources.

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

NOTES (Continued)

4 STAFF COSTS

There were no employees during the year, so no employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000
The charity does not operate a pension scheme

5 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

One trustee, Catherine Wilks, who resigned on 20th November 2022, received fees for work for the charity totalling £1,600 prior to her resignation. She also received £138.79 as related expenses.

No other trustee remuneration or expenses have been incurred.

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

6 FEES FOR EXAMINATION AND OTHER FINANCIAL SERVICES

	2023	2022
	£	£
Independent examination fees	1,700	1,500
Assurance services other than audit or examination	Nil	Nil
Tax advisory services	Nil	Nil
Other financial services	800	800
	=====	=====

7 TAXATION

No charge to corporation tax arises as the company is a registered charity and is exempt under ss478 and 486 of the Corporation Taxes Act 2010.

8 TANGIBLE FIXED ASSETS

	Office Equipment
	£
COST	
At 1 April 2022	53,675
Additions	1,249
Disposals	(53,675)
At 31 March 2023	£ 1,249

DEPRECIATION	
At 1 April 2022	53,675
Charge for the year	1,249
Disposals	(53,675)
At 31 March 2023	£ 1,249
	=====
NET BOOK VALUE	
At 31 March 2023	£ -
	=====
At 31 March 2022	£ -
	=====

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

NOTES (Continued)

9	STOCK		2023
	Charitable Activities – Shop items for resale		£
	At 1 April 2022		7,103
	Added		22,300
	Expensed		(24,352)
	Impaired		-
			<u> </u>
	At 31 March 2023		<u>£ 5,051</u>
			<u> </u>
10	DEBTORS		
		2023	2022
		£	£
	Trade debtors	2,609	10,926
	Prepayments	2,230	278
		<u> </u>	<u> </u>
		4,839	£ 11,204
		<u> </u>	<u> </u>
11	CASH AT BANK AND IN HAND		
		2023	2022
		£	£
	Lloyds deposit account	4,524	4,515
	Lloyds current account	123,539	98,428
	Paypal	242	2,778
	Adyen	178	-
		<u> </u>	<u> </u>
		£ 128,483	£ 105,721
		<u> </u>	<u> </u>
12	CREDITORS		
	Amounts falling due within one year	2023	2022
		£	£
	Trade creditors	-	732
	Accruals	15,316	14,147
	Deferred income	7,220	8,319
		<u> </u>	<u> </u>
		£ 22,536	£ 23,198
		<u> </u>	<u> </u>
13	DEFERRED INCOME		
		2023	2022
		£	£
	At 1 April 2022	8,319	-
	Amount released to incoming resources	3,199	-
	Amount deferred in year	2,100	8,319
		<u> </u>	<u> </u>
		£ 7,220	£ 8,319
		<u> </u>	<u> </u>
14	CAPITAL COMMITMENTS		
	The company had made no capital commitments at 31 March 2023 or 31 March 2022.		
15	CONTINGENT LIABILITIES		
	The company had no contingent liabilities at 31 March 2023 or 31 March 2022.		

JABADAO
(A company limited by guarantee)
Company Registration Number 02371519
Charity Number 701537

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023 £	Total Funds 2022 £
INCOME					
Performance related grants				-	-
Government grant				-	-
Earned income				70,084	55,738
Catalogue and publication sales				43,876	45,824
Investment income				9	-
Donations				-	-
				-----	-----
				£ 113,969	£ 101,562
				-----	-----
EXPENDITURE					
Projects & Training				50,721	37,410
Development and Production				-	20
Catalogue					
Stock				29,554	24,318
Staff				-	2,300
Management and administration					
Premises				8,121	8,507
Marketing & publicity				1,855	435
Administration	A			8,711	6,067
				-----	-----
				£ 98,962	£ 79,057
				-----	-----
Net movement in funds				£ 15,007	£ 22,505
				=====	=====

NB These accounts do not reflect the general allocation of support costs unless they are directly allocated to restricted funds by the budget for those funds.

(This page does not form part of the statutory financial statements)

JABADAO
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

NOTES TO THE DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Note	Total Funds	Total Funds
A	ADMINISTRATION		
		£	£
	Insurance	983	983
	Accountancy	3,158	3,078
	Subscriptions	1,066	192
	Telephone	564	480
	Internet	349	665
	Office supplies	1,015	582
	Office equipment depreciation	1,249	-
	ICT Support	225	-
	Bank charges	102	87
	Other costs	-	-
		<u>£ 8,711</u>	<u>£ 6,067</u>

(This page does not form part of the statutory financial statements)

JABADAO

England & Wales - Charity number 701537

Accounts

02371519

JABADAO

(A company limited by guarantee)

DIRECTORS AND TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

JABADAO
(A company limited by guarantee)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

The company's objectives are: -

- i) To relieve those suffering from physical and mental disabilities, and the aged and to help and educate children (so as to develop their physical and mental capacities that they may grow to full maturity as individuals and members of society, and their conditions of life may be improved) and, in particular, by the therapeutic use of dance.
- ii) To advance the aesthetic education of the public, and, in particular in the art of dance, and to advance the education and training of persons involved in the provision of dance as therapy.

Through four areas of work, (research, projects, training and resource development), the charity aims to:

- demonstrate the strong link between sensory development, motor development and wellbeing over a lifetime
- inspire and inform new thinking and practice amongst early educators, to involve children in more developmentally significant movement play experiences at an early age
- improve young children's development, learning and wellbeing, especially where they face significant life challenges – currently with specific regard for the emerging developmental effects of the pandemic

In order to achieve our aims we:

- establish partner Early Years settings with whom to carry out on-going practical observation and research
- develop training courses and events for early years practitioners, to grow greater understanding of physical development and re-examine the things that affect it
- maximize engagement in training, through an on-line platform as well as face to face
- organise events through which to share contemporary ideas about physical development,
- develop an on-line resources hub to provide information about a developmental movement approach
- develop and sell resources to support child-led developmental movement play

In planning the programme for the year, the trustees have considered the Charity Commission's guidance on public benefit, giving careful consideration to the reach and scope of the work and ways to ensure that new opportunities contribute to our aims and objectives.

How our activities deliver public benefit

We continue to focus on:

- improving children's physical development and the way this supports learning, health and wellbeing
- support for children who face the greatest life challenges – developmental delay, autistics spectrum disorder, chaotic family life, sensory processing disorders
- children facing poverty and deprivation
- children living with the most profound physical and cognitive challenges

ACHIEVEMENTS AND PERFORMANCE OVERVIEW

This has been an extremely busy year as interest in the work continues to grow and the need to develop new ways to share the work (digitally) increase.

With the pandemic still causing considerable disruption, the early years sector continued to need on-line training, rather than face to face to face teaching. The indications are that this trend has changed the landscape forever.

A major piece of work, therefore, has been to put our whole training offer - Developmental Movement Play – online. To do this end we filmed three more substantial courses and created a blended learning package designed to capitalize on the benefits of both online learning and face to face interaction. This proved both popular and successful in terms of learning outcomes.

Sales of courses to individuals were mainly focused in England, whilst in Wales we continued to work very closely with early education, health and wellbeing teams to offer training across whole districts. We also developed a substantial project across settings in Bedford, England.

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Offering training through digital means is more exacting for the Jabadao team at the development stage (scripting, filming and managing a digital platform), but it is achieving better learning outcomes. It allows us to offer more detailed information and practitioners can watch again and again, before they bring back detailed questions to a session with a specialist. Settings are feeling more confident to change their practice as a result.

Alongside training work, we also developed the resources we offer through the online shop, establishing new kits as part of the range, and offered these alongside training to support immediate changes in practice.

PROJECTS OVER THE YEAR

Course development

To create the new courses we undertook substantial further research, (updating the approach we first established in 2002), then scripted, filmed and edited a total of 74 lessons to create courses on Floor Play Foundations, Halfway and Upright Play and Setting Up a Movement Play Area. (The whole programme has 99 lessons.) We also developed downloadable handouts to support the learning and involved two movement specialists from the US who shared their knowledge about specific aspects of physical development.

Course delivery

Across the year 958 on-line courses were taken, and there were 555 attendances at 46 live webinars.

We established seven significant partnerships with early years support teams to offer the full Developmental Movement Play on-line course package across their areas:

- Central South Consortium covering Bridgend, Cardiff, Merthyr Tydfil, Rhondda Cynon Taf, Vale of Glamorgan (2 course groups) focused on early learning and support for additional needs
- Conwy (3 course groups) focused on wellbeing
- Rhondda (3 course groups) focused on early learning and support for additional needs
- Wrexham (2 course groups) focused on health, early learning and support for additional needs
- Ceredigion (3 groups) focused on early learning and support for additional needs
- Bedford (1 course group) focused on early learning, support for additional needs and partnerships with parents
- Action for Children in Allerdale (1 group) focused on supporting family workers working with families in lockdown

These partnerships were made with early years education, Sure Start and Flying Start support teams, a Healthy Pre School advisor, an Education Health and Wellbeing Officer, a Physical Literacy Coordinator and teams supporting childminders.

In addition, practitioners from Flying Start in Wales settings took single courses and supported new practice with resource kits from the shop: 30 in Carmarthenshire, 30 in Wrexham and 62 on the Isle of Anglesey.

Partner Settings

We developed partnerships with five early years settings – one in the North East, one in Yorkshire and three in Suffolk - to support on-going research and observation work and ensure that the training we offer is rooted in everyday practice as well as contemporary theory.

Streaming and Podcasts

We contributed a programme to Early Years TV and two podcasts to engage with a wider early years audience. We also developed three audio recordings providing an in-depth take on developing the early years curriculum and shared these with our subscribers.

Resources

We continue to provide specialist resources designed to support new physical development practice in early years settings, with the majority of the items made in-house.

This year we created 217 kits to support training and provided 935 other items to early years setting.

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This year we undertook development of the kits we offer – developing a new range of Soft Play pieces to be launched next year - to support indoor movement. Robust physical activity is usually organised outside. Our new range is designed to support settings to encourage more physical engagement indoors. The component pieces have been designed to be smaller and more attractive than existing soft play equipment (often found in children's play centres), so they fit easily amongst other learning areas in nurseries and playgroups, and will appeal to the home market when we develop that in future. Our aim is to make it easier and more attractive for adults, to support the robust indoor movement play that can make a big difference to child health and wellbeing.

MANAGEMENT

The policy framework is established at Board level and the day-to-day management of the company, within these guidelines, is carried out by the CEO who has thirty-five years of experience of managing arts projects in non-arts venues. The digital training programme represent a significant legacy for the experience she has amassed with the company

TEAM DEVELOPMENT

The work this year has been carried out by two team members who continued to undertake training to extend their understanding and skills. Courses in social media advertising, sensory integration, fitness training and embodiment.

ADMINISTRATION

Once again, all company administration work was undertaken on a voluntary basis to enable the maximum funding to go to projects and project development.

FINANCIAL REVIEW

PRINCIPAL FUNDING SOURCES

This year we achieved our aim of running the company entirely through earned income. We received no grants. Income has been earned through two strands of the company's work – income from training and income from resources.

INVESTMENT POLICY

Any surplus funds not required in the current account for the day to day running of the charity are held in a Business Account. We continue to build and use any surplus to fund development work and, as business grows, we intend to invest in more team member to support further growth.

RESERVES POLICY

The Trustees have the aim of retaining an unrestricted reserve of £15,000.

RISK MANAGEMENT

Trustees operate a low risk policy - there continued to be no salaried staff - and administration work was offered on a voluntary basis throughout the year. Contracts for self-employed Associate Practitioners are only offered if there is known income to match the fees.

Internal risks: are minimised by the implementation of procedures for authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet with the needs of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

LEGAL STATUS

Jabadao is a charitable company limited by guarantee without share capital incorporated on 12 April 1989 and registered in England and Wales. Jabadao also registered as a charity on 9 May 1989. 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 during the period of membership or within one year after, each member undertakes to contribute such amount as may be required not exceeding £1.

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

RECRUITMENT AND APPOINTMENT

The directors of the company are also the charity trustees for the purposes of charity law and under the company's articles of association are known as members of the management committee. Under the articles, the members of the management committee can be appointed at any time by the committee but must be elected at the AGM. One third of the management committee retire each year and are eligible for re-election.

Recruitment of Trustees: the Charity is eager to recruit trustees who can act as stakeholders, scrutinizing both planning and implementation on behalf of specific sectors – education, health, social care and community development. Trustees are recruited from these sectors; they are people in positions of responsibility in allied fields who have some knowledge of, and a genuine interest in, the purpose and impact of Jabadao activities.

TRUSTEE INDUCTION AND TRAINING

Trustees receive a thorough induction pack including details on their role and responsibilities. A meeting with the Chief Executive Officer to discuss the role of the Board, core principles and ethos of the company is encouraged at the outset, plus a visit to the company premises to talk with the team and view the specialist information resources kept in the resource room. Directors are encouraged to visit activities in action to gain an understanding of impact and value, and to talk to colleagues/participants from their field to gain feedback about the work in action, and the company in general from participant's viewpoint. Each is encouraged to use the Charity Commission website to remain fully abreast of their role.

ORGANISATIONAL STRUCTURE

A board of Trustees of five members with considerable experience in different aspects of running a charity, or working in the areas covered by JABADAO, administers the charity. They are advised by the CEO of 36 years, (who continues to offer her experience and expertise in a voluntary capacity). The Board who set the policy framework, which is then put in to action by the CEO on a daily basis.

RESPONSIBILITIES OF THE DIRECTORS AND TRUSTEES

Law applicable to charities in England and Wales requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis) In preparing the financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation;

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the applicable law. They are also responsible for safeguarding the assets of the charity 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 purposes 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 above.

In accordance with company law, as the company's directors we certify that:

- so far as we are aware, there is no relevant information of which the company's accountants are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's accountants are aware of that information.

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

INDEPENDENT EXAMINER

The charity was not obliged to have a statutory audit for the year ended 31st March 2022 and in consequence the trustees appointed Ian McKechnie to undertake the independent examination of the accounts.

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006 and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Charities Act 2011

On behalf of the Board



Helena Rodwell
Trustee

12 December 2022

JABADAO
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JABADAO

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity 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 company'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

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 that:

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 Charities SORP (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.



Ian McKechnie
Accountant
Ipswich
Suffolk

12 December 2022

JABADAO
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES			
Voluntary income			
Donations		-	20,000
Government Grant	2	-	10,000
Charitable activities			
Project & training income		55,738	40,024
Performance related grants	3	-	17,600
Resources		45,824	54,784
Investment income			
Bank interest	4	-	2
Total incoming resources		£ 101,562	£ 142,410
RESOURCES EXPENDED			
Charitable activities	5	79,057	78,321
Total resources expended		£ 79,057	£ 78,321
Net movement in funds		22,505	64,089
Reconciliation of funds			
Balances brought forward at 1 April 2021		78,325	14,236
Balances carried forward at 31 March 2022		£ 100,830	£ 78,325

The annexed notes form an integral part of these financial statements

JABADAO
(A company limited by guarantee)
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

BALANCE SHEET AS AT 31 MARCH 2022

	Note	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS			
Tangible assets	11	-	-
CURRENT ASSETS			
Stock	12	7,103	3,232
Debtors	13	11,204	27,731
Cash at bank and in hand	14	105,721	73,132
		<u>124,028</u>	<u>104,095</u>
CREDITORS:			
Amounts falling due within one year	15	23,198	25,770
		<u>£ 100,830</u>	<u>£ 78,325</u>
NET ASSETS			
		£	£
FUNDS			
		<u>£ 100,830</u>	<u>£ 78,325</u>

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

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements were approved and authorised for issue by the Board on 12 December 2022

Signed on behalf of the Board



Helena Rodwell
Director and Trustee

The annexed notes form an integral part of these financial statements

JABADAO
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTES

1 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

a General information and basis of preparation

Jabadao is a company limited by guarantee incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are given on page 2 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1. There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern

b Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of any restricted fund is set out in the notes to the financial statements.

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTES (Continued)

c Incoming resources

All incoming resources are included in the statement of financial activities when the charity 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 and is included in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when received.

Incoming resources from catalogue and publication sales are accounted for when earned.

Grants where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance.

d Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure excludes VAT and any irrecoverable VAT is included as part of the support costs.

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

Support costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include examination fees and costs linked to the strategic management of the charity. These costs have been allocated to activity costs with the equally between the two areas of the companies work i.e. courses and training and providing resources.

e Fixed Assets and Depreciation

Fixed assets are depreciated at the following rates:

Office and other equipment 100% (Annual rate)

Items with a cost of less than £200 are not capitalised.

f Deferred Income

Where grants and money received in advance relates to projects or courses to be held in the next financial year the income is included as deferred income.

g Stock

Stock is valued at the lower of cost and net realisable value.

h Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

i 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.

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTES (Continued)

j	Volunteer Help The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.				
2	GOVERNMENT GRANT			2022	2021
				£	£
	Local Restrictions Support Grant			-	10,000
				<u>£ -</u>	<u>£ 10,000</u>
3	CHARITABLE ACTIVITY GRANTS			2022	2021
				£	£
	Performance related Grants			-	17,600
	Arts Council			-	-
	European Funding			<u>£-</u>	<u>£ 17,600</u>
4	INVESTMENT INCOME			2022	2021
				£	£
	Bank interest			<u>£-</u>	<u>£ 2</u>
5	TOTAL RESOURCES EXPENDED			2022	2021
		Activities undertaken directly	Grant funding of activities	Support costs	Total
	Activity or programme	£	£	£	£
	Online courses	37,430	-	8,237	45,667
	Resources	26,618	-	6,772	33,390
		<u>£ 64,048</u>	<u>£ -</u>	<u>£ 15,009</u>	<u>£ 79,057</u>
				<u>£ 79,057</u>	<u>£ 78,321</u>
6	SUPPORT COSTS				
				Online Courses	Resources
	Support Cost			£	£
	Premises			4,669	3,838
	Marketing and publicity			239	196
	Insurance			539	444
	Accounts legal and fees			1,794	1,475
	Post, telephone and stationery			948	780
	Bank charges			48	39
				<u>£ 8,237</u>	<u>£ 6,772</u>
				<u>£ 8,237</u>	<u>£ 15,009</u>

The support costs have been allocated pro rata to turnover from courses and the sale of resources.

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTES (Continued)

7 STAFF COSTS

There were no employees during the year, so no employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000
The charity does not operate a pension scheme

8 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

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

No trustee expenses have been incurred.

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

9 FEES FOR EXAMINATION AND OTHER FINANCIAL SERVICES

	2022	2021
	£	£
Independent examination fees	1,500	1,300
Assurance services other than audit or examination	Nil	Nil
Tax advisory services	Nil	Nil
Other financial services	800	1,000
	<u> </u>	<u> </u>

10 TAXATION

No charge to corporation tax arises as the company is a registered charity and is exempt under ss478 and 486 of the Corporation Taxes Act 2010.

11 TANGIBLE FIXED ASSETS

	Equipment
	£
COST	
At 1 April 2021	53,675
Additions	-
Disposals	-
	<u> </u>
At 31 March 2022	£ 53,675
	<u> </u>
DEPRECIATION	
At 1 April 2021	53,675
Charge for the year	-
Disposals	-
	<u> </u>
At 31 March 2022	£ 53,675
	<u> </u>
NET BOOK VALUE	
At 31 March 2022	£ -
	<u> </u>
At 31 March 2021	£ -
	<u> </u>

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTES (Continued)

12	STOCK		2022
	Charitable Activities – Shop items for resale		£
	At 1 April 2021		3,232
	Added		20,311
	Expensed		(16,440)
	Impaired		-
	At 31 March 2022		<u>£ 7,103</u>
13	DEBTORS		
		2022	2021
		£	£
	Trade debtors	10,926	27,453
	Prepayments	278	278
		<u>£ 11,204</u>	<u>£ 27,731</u>
14	CASH AT BANK AND IN HAND		
		2022	2021
		£	£
	Lloyds deposit account	4,515	4,515
	Lloyds current account	98,428	66,622
	Paypal	2,778	1,637
	eBay	-	358
		<u>£ 105,721</u>	<u>£ 73,132</u>
15	CREDITORS		
	Amounts falling due within one year	2022	2021
		£	£
	Trade creditors	732	722
	Accruals	14,147	25,048
	Deferred income	8,319	-
		<u>£ 23,198</u>	<u>£ 25,770</u>
16	DEFERRED INCOME		
		2022	2021
		£	£
	At 1 April 2021	-	-
	Amount released to incoming resources	-	-
	Amount deferred in year	8,319	-
		<u>£ 8,319</u>	<u>£ -</u>
17	CAPITAL COMMITMENTS		
	The company had made no capital commitments at 31 March 2022 or 31 March 2021.		
18	CONTINGENT LIABILITIES		
	The company had no contingent liabilities at 31 March 2022 or 31 March 2021.		

JABADAO
(A company limited by guarantee)
Company Registration Number 02371519
Charity Number 701537

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022 £	Total Funds 2021 £
INCOME					
Performance related grants				-	17,600
Government grant				-	10,000
Earned income				55,738	40,024
Catalogue and publication sales				45,824	54,784
Investment income				-	2
Donations				-	20,000
				<u>£ 101,562</u>	<u>£ 142,410</u>
EXPENDITURE					
Projects & Training				37,410	22,700
Development and Production				20	589
Catalogue					
Stock				24,318	33,506
Staff				2,300	6,800
Management and administration					
Premises				8,507	6,716
Marketing & publicity				435	2,932
Administration	A			6,067	5,078
				<u>£ 79,057</u>	<u>£ 78,321</u>
Net movement in funds				<u>£ 22,505</u>	<u>£ 64,089</u>

NB These accounts do not reflect the general allocation of support costs unless they are directly allocated to restricted funds by the budget for those funds.

(This page does not form part of the statutory financial statements)

JABADAO
(A company limited by guarantee)
Company Registration Number 02371519
Charity Number 701537

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Total Funds	Total Funds
A	ADMINISTRATION		
		£	£
	Insurance	983	930
	Accountancy	3,078	2,520
	Telephone	480	623
	Internet	665	422
	Office supplies	582	168
	Subscriptions	192	311
	Bank charges	87	78
	Other costs	-	26
		<u>£ 6,067</u>	<u>£ 5,078</u>

(This page does not form part of the statutory financial statements)

JABADAO

England & Wales - Charity number 701537

Accounts

02371519

JABADAO

(A company limited by guarantee)

DIRECTORS AND TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

JABADAO
(A company limited by guarantee)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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JABADAO
(A company limited by guarantee)
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

The company's objectives are: -

- i) To relieve those suffering from physical and mental disabilities, and the aged and to help and educate children (so as to develop their physical and mental capacities that they may grow to full maturity as individuals and members of society, and their conditions of life may be improved) and, in particular, by the therapeutic use of dance.
- ii) To advance the aesthetic education of the public, and, in particular in the art of dance, and to advance the education and training of persons involved in the provision of dance as therapy.

Through four areas of work - research, projects, training and resources - the charity aims to create a sea-change in the way our society supports physical development and body confidence. We currently focus on the early years.

JABADAO campaigns for change through the development of new understanding about how physical development works, and new ways to support learning and development, using these means:

- observation
- action research
- involvement of experts in physical development
- **development of new theory**
- training for early years practitioners across the sector
- on-line events
- activities for children and families

In planning the programme for the year, the trustees have considered the Charity Commission's guidance on public benefit, giving careful consideration to the reach and scope of the work (especially to those currently uninvolved in the arts) and ways to ensure that new opportunities are largely free at the point of access.

We will continue to prioritise projects with three groups of people:

- children living in areas of poverty and deprivation, who face the challenges of developmental delay, or chaotic family lives
- **children people living with the most profound physical and cognitive challenges**
- and people living with late-stage dementia for whom verbal language is not helpful

ACHIEVEMENTS AND PERFORMANCE OVERVIEW

JABADAO has adapted well to the new circumstances created by the pandemic.

The first half of the year was like no other - the sectors we work in all hugely affected. In April the early years sector and special schools were closed - or open only for the most vulnerable children and children of key workers. Care homes were battling to manage a crisis situation.

It looked as if the company would be on hold until things changed. With emergency grant support we created small engagement projects (early years and care sector) and used the opportunity to entirely re-think the business model. We changed to focus on the early years market alone in the coming years - developing the work to include parents of young children and taking training on-line in an even more extensive way than previously envisaged.

We substantially re-developed the range of resources offered in our Shop to match new circumstances; re-developed the website with a new offer and updated the training to meet a world in which children were either at home with activity offered through Zoom/Teams, or in bubbles (with touch a huge issue) in nurseries and schools.

In the second half of the year we responded to an increased demand to train practitioners working from home, over zoom.

JABADAO
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

PROJECTS OVER THE YEAR

Many training projects were led over Zoom this year. We ran 81 training sessions involving 505 people - who attended multiple events. There was a total of 1,374 attendances with 7,575 children and carers involved in activity these practitioners organised.

We launched the first on-line course and are receiving good feedback.

We offered three occasional podcasts about the deeper aspects of physical development and learning.

Early in the year we offered a small project for care homes, using giant balloons as the focus for one-to-one playful interaction. Within full infection control guidelines.

FILMS FOR PARENTS

In Lockdown one, we created 7 films short You Tube films about developmental movement, for parents, to be distributed to families with children at home, through family centres and nurseries and on our website.

NEW ON-LINE COURSE

We filmed created the first online course - The Feeling of Me - about sensory development, with film of children shot before the pandemic in our Partner Settings. This contains 25 films offering detailed information about the four core body senses, 13 audio stories and 4 quizzes to cement learning.

We sold 381 courses between the November launch and the year end.

Evaluation has been excellent with learners appreciating the simplicity coupled with the detailed information - that is often new to them.

ZOOM RESEARCH GROUP

Alongside the new on-line course one of the JABADAO Directors ran a Research Group to test responses to the course material. Creating online training is a whole new practice and we want to do it well, in an engaging and informative way. We worked with early years settings in Sheffield, London, and Suffolk to discover a variety of responses to this new way of training - and to the material offered in this course.

ZOOM TRAINING FOR EARLY YEARS PRACTITIONERS

We developed a programme of courses from one or two 2-hour sessions, through to the full Developmental Movement Play approach in four 2-hour sessions.

We delivered these in partnership with Anglesey Health Pre Schools, Wrexham Healthy Pre-Schools and Flying Start, Action for Children Carlisle, Wokington and Barrow and Bridgend Early Years Education across all provision.

The full range of early years practitioners was involved - nursery, playgroup ad preschool practitioners Reception Class teachers. Educational Psychologists, Speech and Language specialists, Family Workers and Activity Organisers.

RESOURCES

We provided specialist movement play resources alongside the training - 126 full Movement Play Area kits for nurseries, playgroups, preschools and Cylth Meithrin (Welsh language playgroups); 23 Childminder kits, 4 extensive kits for Family Hubs - to be used in outreach work in many settings; and 2 Out of School Club Kits. These support settings to create a new area of provision - a Movement Play Area offering child-led and play based indoor movement play activities that compliment and extend other physical development provision on offer. We designed and made a new style of den, to promote den building play and the body work it supports. These need further development and marketing to build them into a core line in future. We explored new platforms through which to sell resources - Etsy and Amazon - as habits were changing during lockdown. We concluded that marketing our own shop is more beneficial and that the additional administration involved in the new platforms outweighed their benefit - at the moment. We will this again in future.

JABADAO
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

MANAGEMENT

The policy framework is established at Board level and the day-to-day management of the company, within these guidelines, is carried out by the CEO who has thirty-five years of experience of managing arts projects in non-arts venues. The digital training programme represent a significant legacy for the experience she has amassed with the company

TEAM DEVELOPMENT

The work this year has been carried out by two team members, and one of the Directors leading a research group. Team members have used on-line training extensively throughout the year to enable them develop new skills needed to undertake extensive change to and respond to Black Lives Matter. Experience of training on-line for ourselves, also helped us to develop our own on-line training for others

ADMINISTRATION

Once again, all company administration work was undertaken on a voluntary basis to ensure that, on a smaller turnover, the maximum funding goes to projects and project development.

FINANCIAL REVIEW

PRINCIPAL FUNDING SOURCES

We received emergency funding from both Arts Council England and Babergh District Council (administering government Small Business Support) when lockdown prevented us from carrying out our usual business. Later in the year, earned income contributed to funds when early years settings reorganised themselves and asked for the on-line Zoom training we had created.

INVESTMENT POLICY

Any surplus funds not required in the current account for the day to day running of the charity are held in a Business Account. Director's had allocated funds to support the development of the new digital platform. This was used, along with the grants, to maintain the company, until income came from new training opportunities.

RESERVES POLICY

The Trustees have the aim of retaining an unrestricted reserve of £15,000 to enable the company to continue.

RISK MANAGEMENT

Trustees operate a low risk policy - there continued to be no salaried staff - and administration work was offered on a voluntary basis throughout the year. Contracts for self-employed Associate Practitioners are only offered if there is known income to match the fees.

Internal risks: are minimised by the implementation of procedures for authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet with the needs of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

LEGAL STATUS

Jabadao is a charitable company limited by guarantee without share capital incorporated on 12 April 1989 and registered in England and Wales. Jabadao also registered as a charity on 9 May 1989. 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 during the period of membership or within one year after, each member undertakes to contribute such amount as may be required not exceeding £1.

JABADAO
(A company limited by guarantee)
Company Registration Number 02371519

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

RECRUITMENT AND APPOINTMENT

The directors of the company are also the charity trustees for the purposes of charity law and under the company's articles of association are known as members of the management committee. Under the articles, the members of the management committee can be appointed at any time by the committee but must be elected at the AGM. One third of the management committee retire each year and are eligible for re-election.

Recruitment of Trustees: the Charity is eager to recruit trustees who can act as stakeholders, scrutinizing both planning and implementation on behalf of specific sectors – education, health, social care and community development. Trustees are recruited from these sectors; they are people in positions of responsibility in allied fields who have some knowledge of, and a genuine interest in, the purpose and impact of Jabadao activities.

TRUSTEE INDUCTION AND TRAINING

Trustees receive a thorough induction pack including details on their role and responsibilities. A meeting with the Chief Executive Officer to discuss the role of the Board, core principles and ethos of the company is encouraged at the outset, plus a visit to the company premises to talk with the team and view the specialist information resources kept in the resource room. Directors are encouraged to visit activities in action to gain an understanding of impact and value, and to talk to colleagues/participants from their field to gain feedback about the work in action, and the company in general from participant's viewpoint. Each is encouraged to use the Charity Commission website to remain fully abreast of their role.

ORGANISATIONAL STRUCTURE

A board of Trustees of five members with considerable experience in different aspects of running a charity, or working in the areas covered by JABADAO, administers the charity. They are advised by the CEO of 36 years, (who continues to offer her experience and expertise in a voluntary capacity). The Board who set the policy framework, which is then put in to action by the CEO on a daily basis.

RESPONSIBILITIES OF THE DIRECTORS AND TRUSTEES

Law applicable to charities in England and Wales requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis) In preparing the financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation;

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the applicable law. They are also responsible for safeguarding the assets of the charity 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 purposes 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 above.

In accordance with company law, as the company's directors we certify that:

- so far as we are aware, there is no relevant information of which the company's accountants are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's accountants are aware of that information.

JABADAO
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

INDEPENDENT EXAMINER

The charity was not obliged to have a statutory audit for the year ended 31st March 2021 and in consequence the trustees appointed Ian McKechnie to undertake the independent examination of the accounts.

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006 and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Charities Act 2011

On behalf of the Board



Helena Rodwell
Trustee

15 March 2022

JABADAO
(A company limited by guarantee)
Company Registration Number 02371519

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JABADAO

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 8 to 15.

Responsibilities and basis of report

As the charity 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 company'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

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 that in any material respect:

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 Charities SORP (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.



Ian McKechnie
Accountant
Ipswich
Suffolk

15 March 2022

JABADAO
(A company limited by guarantee)
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
INCOMING RESOURCES					
Voluntary income					
Donations		20,000	-	20,000	6
Government Grant	2	10,000	-	10,000	-
Charitable activities					
Project & training income		40,024	-	40,024	6,195
Performance related grants	3	-	17,600	17,600	22,498
Resources		54,784	-	54,784	23,918
Investment income					
Bank interest	4	2	-	2	14
Total incoming resources		<u>£ 124,810</u>	<u>£ 17,600</u>	<u>£ 142,410</u>	<u>£ 52,631</u>
RESOURCES EXPENDED					
Charitable activities	5	<u>60,721</u>	<u>17,600</u>	<u>78,321</u>	<u>90,029</u>
Total resources expended		<u>£ 60,721</u>	<u>£ 17,600</u>	<u>£ 78,321</u>	<u>£ 90,029</u>
Net movement in funds		<u>£ 64,089</u>	<u>£ -</u>	<u>£ 64,089</u>	<u>(37,398)</u>
Reconciliation of funds					
Balances brought forward at 1 April 2020		<u>14,236</u>	<u>-</u>	<u>14,236</u>	<u>51,634</u>
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balances carried forward at 31 March 2021		<u><u>£ 78,325</u></u>	<u><u>£ -</u></u>	<u><u>£ 78,325</u></u>	<u><u>£ 14,236</u></u>

The annexed notes form an integral part of these financial statements

JABADAO
(A company limited by guarantee)
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

BALANCE SHEET AS AT 31 MARCH 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS					
Tangible assets	11	-	-	-	-
CURRENT ASSETS					
Stock	12	3,232	-	3,232	2,310
Debtors	13	27,731	-	27,731	8,621
Cash at bank and in hand	14	73,132	-	73,132	15,341
		<hr/>	<hr/>	<hr/>	<hr/>
		104,095	-	104,095	26,272
CREDITORS:					
Amounts falling due within one year	15	25,770	-	25,770	12,036
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		£ 78,325	£ -	£ 78,325	£ 14,236
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
				£	£
FUNDS		£ 78,325	£ -	£ 78,325	£ 14,236
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements were approved and authorised for issue by the Board on 15 March 2022

Signed on behalf of the Board



Helena Rodwell
 Director and Trustee

The annexed notes form an integral part of these financial statements

JABADAO
(A company limited by guarantee)
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

NOTES

1 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

a General information and basis of preparation

Jabadao is a company limited by guarantee incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are given on page 2 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ 1. There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern

b Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of any restricted fund is set out in the notes to the financial statements.

JABADAO
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

NOTES (Continued)

j	Volunteer Help The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.				
2	GOVERNMENT GRANT			2021	2020
				£	£
	Local Restrictions Support Grant			10,000	-
				<u>£ 10,000</u>	<u>£ -</u>
3	CHARITABLE ACTIVITY GRANTS			2021	2020
				£	£
	Performance related Grants				
	Arts Council			17,600	-
	European Funding			-	22,498
				<u>£ 17,600</u>	<u>£ 22,498</u>
4	INVESTMENT INCOME			2021	2020
				£	£
	Bank interest			£ 2	£ 14
				<u>£ 2</u>	<u>£ 14</u>
5	TOTAL RESOURCES EXPENDED			2021	2020
		Activities	Grant		
		undertaken	funding of	Support	
	Activity or programme	directly	activities	costs	Total
		£	£	£	£
	Online courses	23,289	-	6,217	29,506
	Courses and training days (face to face)	-	-	-	2,887
	Resources	40,306	-	8,509	48,815
		<u>£ 63,595</u>	<u>£ -</u>	<u>£ 14,726</u>	<u>£ 78,321</u>
		<u>£ 63,595</u>	<u>£ -</u>	<u>£ 14,726</u>	<u>£ 90,029</u>
6	SUPPORT COSTS				
				Online	
	Support Cost			Courses	Resources
				£	£
	Premises			2,835	3,881
	Marketing and publicity			1,238	1,694
	Insurance			393	537
	Accounts legal and fees			1,195	1,636
	Post, telephone and stationery			523	716
	Bank charges			33	45
				<u>£ 6,217</u>	<u>£ 8,509</u>
				<u>£ 6,217</u>	<u>£ 14,726</u>

The support costs have been allocated pro rata to turnover from courses and the sale of resources.

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

NOTES (Continued)

7 STAFF COSTS

There were no employees during the year, so no employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000
The charity does not operate a pension scheme

8 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

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

No trustee expenses have been incurred.

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

The donation of £20,000 was given to the charity by a company owned by the CEO.

9 FEES FOR EXAMINATION AND OTHER FINANCIAL SERVICES

	2021	2020
	£	£
Independent examination fees	1,300	1,223
Assurance services other than audit or examination	Nil	Nil
Tax advisory services	Nil	Nil
Other financial services	1,000	1,000
	<u>1,300</u>	<u>1,223</u>

10 TAXATION

No charge to corporation tax arises as the company is a registered charity and is exempt under ss478 and 486 of the Corporation Taxes Act 2010.

11 TANGIBLE FIXED ASSETS

	Office Equipment
	£
COST	
At 1 April 2020	53,675
Additions	-
Disposals	-
At 31 March 2021	<u>£ 53,675</u>
 DEPRECIATION	
At 1 April 2020	53,675
Charge for the year	-
Disposals	-
At 31 March 2021	<u>£ 53,675</u>
 NET BOOK VALUE	
At 31 March 2021	<u>£ -</u>
At 31 March 2020	<u>£ -</u>

JABADAO
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

NOTES (Continued)

12	STOCK		2021
	Charitable Activities – Shop items for resale		£
	At 1 April 2020		2,310
	Added		31,154
	Expensed		(29,429)
	Impaired		(803)
	At 31 March 2021		<u>£ 3,232</u>
13	DEBTORS		
		2021	2020
		£	£
	Trade debtors	27,453	8,199
	Other debtors	-	69
	Prepayments	278	353
		<u>£ 27,731</u>	<u>£ 8,621</u>
14	CASH AT BANK AND IN HAND		
		2021	2020
		£	£
	Lloyds deposit account	4,515	4,514
	Lloyds current account	66,622	10,492
	PayPal	1,637	335
	Ebay	358	-
		<u>£ 73,132</u>	<u>£ 15,341</u>
15	CREDITORS		
	Amounts falling due within one year	2021	2020
		£	£
	Trade creditors	722	280
	Taxation and social security	-	-
	Accruals	25,048	11,756
		<u>£ 25,770</u>	<u>£ 12,036</u>
16	DEFERRED INCOME		
		2021	2020
		£	£
	At 1 April 2020	-	14,858
	Amount released to incoming resources	-	14,858
	Amount deferred in year	-	-
		<u>£ -</u>	<u>£ -</u>
17	CAPITAL COMMITMENTS		
	The company had made no capital commitments at 31 March 2021 or 31 March 2020.		
18	CONTINGENT LIABILITIES		
	The company had no contingent liabilities at 31 March 2021 or 31 March 2020.		

JABADAO
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021 £	Total Funds 2020 £
INCOME					
Performance related grants		-	17,600	17,600	22,498
Government grant		10,000	-	10,000	-
Earned income		40,024	-	40,024	6,195
Catalogue and publication sales		54,784	-	54,784	23,918
Investment income		2	-	2	14
Donations		20,000	-	20,000	6
		<u>£124,810</u>	<u>£ 17,600</u>	<u>£ 142,410</u>	<u>£ 52,631</u>
EXPENDITURE					
Projects & Training		10,700	12,000	22,700	61,836
Development and Production Catalogue		589	-	589	451
Stock		33,326	180	33,506	12,815
Staff		5,600	1,200	6,800	3,100
Management and administration					
Premises		2,674	4,042	6,716	7,098
Marketing & publicity		2,932	-	2,932	-
Administration	A	4,900	178	5,078	4,729
		<u>£ 60,721</u>	<u>£ 17,600</u>	<u>£ 78,321</u>	<u>£ 90,029</u>
Net movement in funds		<u>£ 64,089</u>	<u>£ -</u>	<u>£ 64,089</u>	<u>£ (37,398)</u>

NB These accounts do not reflect the general allocation of support costs unless they are directly allocated to restricted funds by the budget for those funds.

(This page does not form part of the statutory financial statements)

JABADAO
(A company limited by guarantee)
Company Registration Number 02371519

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

NOTES TO THE DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
A ADMINISTRATION					
		£	£	£	£
Insurance		930	-	930	977
Accountancy		2,520	-	2,520	2,488
Telephone		623	-	623	478
Internet		313	109	422	508
Office supplies		138	30	168	99
Subscriptions		311	-	311	89
Bank charges		39	39	78	90
Other costs		26	-	26	-
		<u>£ 4,900</u>	<u>£ 178</u>	<u>£ 5,078</u>	<u>£ 4,729</u>

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