JANE TOMLINSON APPEAL

(COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

CHARITY REGISTRATION NUMBER: 1113894

COMPANY NUMBER: 05789921

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JANE TOMLINSON APPEAL
(COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

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FOR THE YEAR ENDED 31 DECEMBER 2016

TRUSTEES' ANNUAL REPORT
Incorporating Directors' Report

The Board of Trustees of Jane Tomlinson Appeal ("the Charity") present their annual report for the period ended 31 December 2016 under the Companies Act 2006 and the Charities Act 2011, together with the audited financial statements for that year.

REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity

The Charity is the Jane Tomlinson Appeal formerly known as Jane's Appeal.

Charity and where applicable company registration number

The Charity is a registered charity (No. 1113894) and a company (No. 05789921) limited by guarantee.

Address of Principle and Registered Office

Principal:
5 Madison Court,
George Mann Road,
Hunslet,
Leeds
LS10 1DX

Registered:
14 Arran Way
Rothwell
Leeds
LS26 0WB

Names of Trustees on the date of approval of the report

Stephen Whiteside (Chair)
Suzanne Tomlinson
Craig Maher
Ian Dyson (resigned 7 November 2016)
Margaret Stratton
Alyson Wort
Anthony Townend
Robert Shaw
Mark Mills
Nigel Shaw

The trustees delegate day to day management of the Appeal to the Appeal Manager, Kate Goldring.

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Name and address of other relevant organisations

Solicitors

Thompson & Cooke
12 Stamford Street
Stalybridge
Cheshire
SK15 1LA

Clarion
Elizabeth House
13-19 Queen Street
Leeds
LS1 2TW

Bankers

Jane Tomlinson Appeal
Yorkshire Building Society
46/48 Commercial Street
Rothwell
Leeds
LS26 0AW

Yorkshire Bank PLC
Seacroft Green Shopping Centre
Seacroft Avenue
Seacroft
Leeds
LS14 6LU

Run For All Limited, Marathon Yorkshire Limited.
Yorkshire Bank PLC
4 Prospect Centre
Prospect Street
Hull
HU2 8PW

External Auditors
Watson Buckle Limited
York House
Cottingley Business Park
Bradford
BD16 1PE

TRUSTEES' ANNUAL REPORT
Incorporating Directors' Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document.

The Charity is governed by its Memorandum and Articles of Association adopted on 21 April 2006. The Board of Trustees is responsible for the overall governance of the Charity. Trustees are either elected or co-opted and the total number of Trustees may not be fewer than three. A co-opted member may retain office only until the next Annual General Meeting (AGM) and shall then be eligible for re-election.

In accordance with Article 3.5 of the Articles of Association, one-third of the number of Trustees must retire at each AGM (or the number nearest one-third) and are eligible for re-election. Accordingly, Maggie Stratton and Ian Dyson resigned from their posts and were unanimously voted back onto the board.

Trustee Recruitment and Induction

Trustees are appointed in line with charity commission guidance and the charity's constitution. New trustees are given the opportunity to meet with the charity manager and existing trustees ahead of formal appointment. They will attend at least one meeting and one event to gain a better understanding of the charity and their responsibilities as a trustee as set out in the constitution.

All new trustees are referred to charity commission guidance (CC3/CC20/The essential Trustee) and asked to confirm that they understand their responsibilities under charity commission law and our individual constitution.

Setting Pay and Remuneration of Key Management Personnel

Key management personnel are paid in line with equivalent roles in the sector they operate in. Salaries are reviewed after six months of employment and then annually. The review is taken in line with performance.

Trustees must not receive any payment of money or other material benefit (whether directly or indirectly) from the charity, any exceptions to this are clearly set out in the charity's constitution.

Trustees' responsibilities statement

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

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

TRUSTEES' ANNUAL REPORT
Incorporating Directors' Report

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Trustees meetings are held quarterly with one acting as the AGM at which all key decisions are reviewed, if discussion is required between meetings this is done by electronic communications. All decisions are made primarily after a unanimous agreement of all Trustees, if this can't be achieved a vote of the meeting is taken if still tied the Chairman will have the deciding vote.

Relationship between charity and related parties

The Trustees oversee all wholly owned subsidiary trading companies. These are as follows in 2016.

Run For All Limited which organises the Yorkshire Half Marathon - Sheffield, the City of Lincoln 10k, Leeds Half Marathon, Hull 10k, Burnley 10k, Leeds 10k and York 10k. In the current financial period there has also been the addition of, the Nottingham 10k, the Bury 10k and the Sheffield 10k.

Marathon Yorkshire Limited, which was established during 2012/2013. Its primary purpose is to organise the Yorkshire Marathon whose inaugural race was on 20th October 2013. The Yorkshire 10 Mile was also developed to run alongside the marathon in 2015.

All subsidiary companies are overseen by the board of Directors who run the companies independently to the charity, however charity trustees Robert Shaw and Stephen Whiteside are also directors of Run of All Limited, this was considered prudent to aid the company in keeping the charity objectives in mind. Regular company reports are given to the Trustees via the company's CEO.

Risk Statement

All major risks were reviewed at a Trustees meeting in May 2009 at which point it was decided that due to the expanding run series etc, trading companies would be established to protect Charity funds. In September 2012 this policy was reviewed and agreed that it was expedient to continue spreading risks across Companies for different activities despite the extra workload this would entail.

OBJECTS AND ACTIVITIES FOR THE PUBLIC BENEFIT
Summary of objects as set out in governing document

1. The relief and prevention of sickness and suffering and the promotion of health; and
2. Such other exclusively charitable purposes as the Trustees may from time to time determine.

Explanation of aims

The Charity was established as a lasting memorial to the work of Jane Tomlinson who sadly died in September 2007. Jane was diagnosed with incurable, advanced metastatic breast cancer in August 2000. The disease spread was extensive and the prognosis was for her to survive six months. Over a seven year period, Jane fought through numerous courses of chemotherapy and various drug regimes despite also developing chronic heart disease.

During this period Jane, a mother of three from Leeds, took on a series of apparently impossible challenges including a full Ironman (4 km swim, 180 km bike ride and a full marathon), two half Ironmans, the London Marathon (3 times), the New York Marathon, the London Triathlon (3 times), and three long distance bike rides: John O'Groats to Land's End, Rome to Home and her final huge challenge, a 6,781.8 km 'Ride Across America'. Jane received numerous awards for her efforts including an MBE and then CBE from Her Majesty the Queen.

TRUSTEES' ANNUAL REPORT
Incorporating Directors' Report

During her lifetime, Jane raised around £1.75 million for her chosen charities, which included Macmillan Cancer Support, Sparks (the children's medical research charity), Damon Runyon Cancer Research, Martin House Hospice, Bluebell Wood Children's Hospice, Yorkshire Cancer Centre and Hannah House. Jane also helped to establish this charity in her name in April 2006 so that substantial funds will continue to be raised for causes she cared about.

Despite finally having to retire from competition at the end of 2006, Jane channelled her remaining energies into an event which is destined to provide a legacy for many years to come – The Leeds 10K 'Jane Tomlinson's Run for All'. The first event was held in June 2007 and was a fantastic success, attracting 8,000 participants.

The principal objective of the charity now is to continue raising money for those charitable causes. It will do this by continuing to the Leeds 10km race in Jane's memory and by staging such other fundraising events as the Trustees may decide in the future.

Grant making policies

The trustees have had regard to the Charity Commission guidance on public benefit and shaped the grants policy accordingly. The policy was reviewed at the October 2016 AGM and it was decided no changes were required. The policy offers charities across the North and the Midlands the opportunity to apply for a grant from the Appeal of up to £10,000. Applications are reviewed twice a year in April and October and grants are awarded at the trustees' discretion. Emphasis is placed on cancer and children's causes given the Appeal's primary objectives. The policy will be reviewed again at the 2017 AGM.

Explanation of significant use of volunteers

All the events require a significant number of volunteers and as the years have rolled on it has become increasingly difficult to attract these in sufficient numbers. So a couple of steps were taken

- All partner charities were to share the burden
- A volunteer policy has been implemented

The charity offers many opportunities for office volunteering. This includes regular volunteering, work experience and work placements. Relationships with schools, colleges, universities and volunteering organisations have been nurtured to offer these valuable opportunities to those looking to secure valuable work experience.

ACHIEVEMENTS AND PERFORMANCE
Review of Charitable activities explaining performance against objectives

2016 saw the introduction of new events including the Bury 10k, the Sheffield 10k and the Nottingham 10k, significantly expanding the events calendar.

Staffing has been reviewed and additional recruitment will be done to strengthen teams.

Towards the end of the year the Appeal recruited a new Appeal Manager and a new Events Fundraiser to further bolster the development of the charity and diversify income streams, reducing the reliance on the Run for All events and the associated profit donation. The Appeal team currently totals three full time members of staff.

TRUSTEES' ANNUAL REPORT
Incorporating Directors' Report

In 2016 over £272,000 was granted to good causes across the North and the Midlands. Successful applicants ranged from sports teams to cancer charities, to Riding for the Disabled.

Review of fundraising activities

The year saw an endurance event in the Ride to Rio. A cycle ride to coincide with the beginning of the Olympic Games. The event was staged primarily to raise profile rather than funds. Costs were covered by individual participants, commercial sponsorship and charity contributions.

This year marked the 10th anniversary of the Leeds 10k. A donation page was set up specifically to celebrate this milestone that raised over £3,700 for the Appeal.

2016 saw all departments continue to manage costs effectively without negatively impacting the delivery of the events. Subsidiary companies were able to donate profits of £100,084 to the Appeal, part of an ongoing growth strategy to ensure subsidiary companies are profitable and charitable giving is maximised.

The Asda Foundation has supported the Run for All 10k series since 2012, as well as gift in kind such as water for all events. 2016 saw the Asda Foundation agree to extend the partnership to the end of 2020.

Plusnet's partnership with the Marathon series is due to come to an end in 2017; this is an area of uncertainty that is being tackled proactively to ensure future sustainability of these already successful events.

Other Factors

Development plans continue with the launch in November of the GEAR 10k in King's Lynn as well as the planned launch of the Leicester 10k in the New Year. Both new events for 2017.

Financial Review and Policy on Reserves

There will be sufficient reserves (£100,000 per event) held to ensure that all trading activities for the following year can be financed, as well as any liabilities incurred with partnership agreements and future funding commitments. For 2016 £1,100,000 (11 events) was needed with this figure set to be reviewed with future planned growth.

Unrestricted funds at the year-end were £1,728,872 (2016 - £1,703,845). The charity has committed a remaining £2,000 to the PhD study for dissemination of findings and expenses.

£250,000 of this figure is the value of the charity premises.

There are no restricted or designated funds.

Principal funding sources

84% of money donated to the Appeal in 2016 came directly or indirectly from Run for All events. The aim is to get to the stage by 2018 that 50% of income is from non-Run For All related activity.

TRUSTEES' ANNUAL REPORT
Incorporating Directors' Report

FUTURE PLANS

There will be a continued push to make the running events an accessible fundraising vehicle for smaller charities and a more diverse range of charities.

We will continue to explore opportunities in all types of events.

The Appeal will continue to diversify income streams and look at how to raise funds from sources away from Run for All whilst still developing and growing fundraising activity within the events.

With the PhD study coming to an end the charity will examine findings and consider additional work in this area.

The charity will look at services needed in line with the strategic aims of the organisation. These include children's health, cancer, bereavement support and eating disorders.

Disclosure of information to the auditors

Each trustee / director has taken steps that they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information. They confirm that there is no relevant information that they know of and which they know the auditors are unaware of.

Reappointment of auditors

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of Watson Buckle Limited as auditors of the company is to be proposed at the forthcoming Annual General Meeting.

Approved by the Board of Trustees / Directors on 28.. September 2017 and signed on its behalf by:-

S Whiteside
.....
Stephen Whiteside

Suzanne Tomlinson

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF JANE TOMLINSON APPEAL

We have audited the financial statements of Jane Tomlinson Appeal for the year ended 31 December 2016 which comprise of the consolidated statement of financial activities, the consolidated and charity balance sheets and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Generally Accepted Accounting Practice including FRS 102: ''The Financial Reporting Standard applicable in the UK and Republic of Ireland''.

This report is made solely to the charity's trustees on behalf of the company's members, as a body, in accordance with regulations made under section 154 of the Charities Act 2011 as amended. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of the Trustees and the Auditors

As explained more fully in the Trustees' Responsibilities Statement set out on page 3, the trustees (who are also the directors of Jane Tomlinson Appeal for the purposes of company law) are responsible for the preparation of the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and are responsible for being satisfied that the charity's financial statements give a true and fair view at the year end.

We have been appointed auditors under the Companies Act 2006 and section 151 of the Charities Act 2011 and report to you in accordance with those Acts. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the group's and the parent charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

AUDITORS' REPORT TO THE TRUSTEES (Continued)

Opinion

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 December 2016, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- the financial statements have been prepared in accordance with the Companies Act 2006 and the Charities Act 2011; and

In our opinion based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees Annual Report has been prepared in accordance with applicable legal requirements.

Susan M Sedgwick FCA
Senior Statutory Auditor
For and on behalf of Watson Buckle Limited
Statutory Auditor and Chartered Accountants
Bradford

28 September 2017

JANE TOMLINSON APPEAL
(COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2016

	Notes	Unrestricted Funds 2016 £	Unrestricted Funds 2015 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	317,641	302,737
Other trading activities	4	2,370,513	2,014,855
Income from investments	5	4,816	4,775
Total income and endowments		2,692,970	2,322,367
EXPENDITURE			
Expenditure on raising funds		1,739,206	1,386,630
Expenditure on charitable activities	7	913,195	780,777
Other expenditure		10,727	15,300
Total expenditure		2,663,128	2,182,707
Net income / (expenditure)		29,842	139,660
Tax on activities	14	4,815	(2,408)
Net movement in funds		25,027	142,067
Reconciliation of funds			
Total funds brought forward	24	1,703,845	1,561,777
Total funds carried forward	24	1,728,872	1,703,845

Incoming resources derive wholly from continuing operations.
There are no recognised gains or losses for the year other than the results above

The notes on pages 14 to 29 form part of these financial statements.

JANE TOMLINSON APPEAL
(COMPANY LIMITED BY GUARANTEE)
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CONSOLIDATED BALANCE SHEET
31 DECEMBER 2016

	Note	2016 £	2015 £
Fixed Assets			
Tangible Assets	15	249,718	254,974
Intangible Assets	16	669	4,679
		250,387	259,653
Current Assets			
Debtors	18	259,000	284,186
Investments	19	1,000,000	-
Cash at bank		914,852	1,618,248
Total Current Assets		2,173,852	1,902,434
Creditors: Amounts falling due within one year	20	(695,367)	(456,257)
Net Current Assets		1,478,485	1,446,177
Total Assets Less Current Liabilities		1,728,872	1,705,830
Provision for liabilities	14	-	(1,985)
Net Assets		1,728,872	1,703,845
Funds of the charity			
Unrestricted funds - general	24	1,728,872	1,703,845
Total funds		1,728,872	1,703,845

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company

These accounts were approved by the trustees / directors on 28 September 2017.

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Suzanne Tomlinson

The notes on pages 14 to 29 form part of these financial statements

JANE TOMLINSON APPEAL
(COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

CHARITY BALANCE SHEET
31 DECEMBER 2016

	Note	2016 £	Restated 2015 £
Fixed Assets			
Tangible Assets	15	243,042	247,730
Intangible Assets	16	-	-
Investments	17	3	5
		243,045	247,735
Current Assets			
Debtors	18	56,960	216,968
Investments	19	1,000,000	-
Cash at bank		164,473	1,147,219
Total Current Assets		1,221,433	1,364,187
Creditors: Amounts falling due within one year	20	-	(10,008)
Net Current Assets		1,221,433	1,354,179
Total Assets Less Current Liabilities and Net Assets		1,464,478	1,601,914
Funds of the charity			
Unrestricted funds	24	1,464,478	1,601,914

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company

These accounts were approved by the trustees / directors on 28. September 2017.

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Suzanne Tomlinson

CONSOLIDATED CASHFLOW STATEMENT
31 DECEMBER 2016

	Note	2016 £	2015 £
Cash flows from operating activities			
Surplus/(deficit) for the year		25,026	142,068
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	15/16	10,220	14,918
Corporation tax expense/(credit)	14	4,815	(2,408)
		40,061	154,578
Working capital adjustments			
Decrease/(increase) in trade debtors	18	28,987	(240,995)
Increase in trade creditors	20	228,510	196,445
Net cash flow from operating activities		297,558	110,028
Cash flows from investing activities			
Acquisitions of tangible assets	15	(955)	-
Acquisitions in cash deposits	19	(1,000,000)	-
Net cash flows from investing activities		(1,000,955)	-
Cash flows from financing activities			
Net cash flows from financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		(703,397)	110,028
Cash and cash equivalents at 1 January		1,618,249	1,508,407
Cash and cash equivalents at 31 December		914,852	1,618,249

The notes on pages 14 to 29 form part of these financial statements.

1. Accounting Policies

a. *Basis of Preparation*

The financial statements have been prepared under the historic cost convention, with items recognised at cost or transaction values unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Accounting Practice: Accounting and Reporting by Charities SORP FRS102, effective 1 January 2015 and the Companies Act 2006.

Jane Tomlinson Appeal meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

b. *Reconciliation with previous Generally Accepted Accounting Practice*

In preparing the accounts, the trustees have considered whether in applying accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. A reconciliation of transition adjustments can be found in note 29 to the accounts.

c. *Disclosure exemptions*

The company has taken advantage of the exemption under Section 33 Related Party disclosures from disclosing transactions and balances with fellow group undertakings that are wholly owned.

d. *Consolidation*

The consolidated financial statements include the financial statements of the charity and its subsidiary undertakings made up to 31 December 2016. The acquisitions method of accounting has been adopted. Under this method, the results of the subsidiary undertakings acquired or disposed of in the year are included in the consolidated statement of financial activities from the date of acquisition or up to the date of disposal.

Under section 408 of the Companies Act 2006 the charity is exempt from the requirement to present its own statement of financial activities. Its net movement of funds for the financial year was £(137,436) (2015 £74,904).

e. *Funds accounting*

General unrestricted funds are available for use at the discretion of the trustees in furtherance of the general charitable objectives. There are no restricted or designated funds of the charity.

f. *Incoming resources*

Voluntary income is included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable certainty. Income received in advance of due performance under a contract is accounted for as deferred income until earned. All other income is accounted for on an accruals basis.

Income relating to future periods is deferred to the appropriate accounting period to match against relevant expenditure (see note 21).

Legacies are included in the Statement of Financial Activities (SOFA) when received.

Donated services are recognised at their open market value in the period in which they are receivable as incoming resources, where the benefit to the Charity can be reliably measured. An equivalent amount is included as expenditure under the relevant heading in the Statement of Financial Activities, except where the gift in kind was a fixed asset in which case the amount is included in the appropriate fixed asset category and depreciated over the useful economic life in accordance with the Charity policies.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2016

g. *Resources expended and basis of allocation of cost*

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is included within the relevant expense of the charity in the year in which it is incurred.

Grants payable comprise of gifts to charitable organisations with similar objectives and are recognised in the Statement of Financial Statements (SOFA) as and when they are paid.

The trustees consider that management and administration costs of the Charity directly contribute to the furtherance of the charitable activities and so do not separately disclose and support costs of the charity. All members of staff are active in fulfilling the objectives of the charity.

Governance costs relate to the direct running of the charity and include the cost of preparation and examination of the statutory accounts, the cost of trustees' meetings and the cost of legal advice to trustees on governance and constitutional matters.

h. *Tangible and intangible fixed assets, depreciation and amortisation*

Assets costing more than £500 are capitalised.
Depreciation is provided to write off the cost, less estimated residual value, of all fixed assets on a straight line basis over their expected useful lives at the following annual rates:

Land and buildings	2% on cost
Leasehold improvements	10% on cost
Computer equipment	35% on cost
Website costs	33.33% on cost
Office equipment	25% on cost

i. *Investments*

Fixed assets investments are stated at historical cost less provisions for diminution in value.

j. *Current investments*

Current investments held are deposit accounts with terms under one year, these are considered to be highly liquid.

k. *Debtors*

Debtors are recognised initially when they become due at the transaction price. They are subsequently measured at amortised costs using the effective interest method, less provision for impairment. A provision for impairment of debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the debtors.

l. *Creditors*

Creditors are obligations to pay for goods and services that have been acquired by the Charity. Creditors are initially recognised at the transaction price and subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2016

m. *Taxation and deferred tax*

Current tax is the amount of income tax payable in respect of the taxable profit for the year of the trading subsidiaries. Tax is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the period end.

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

n. *Operating leases*

Rents payable under operating leases are charged to the Statement of Financial Activities (SOFA) on a straight line basis over the lease term.

o. *Pensions*

The charity operates a defined contribution pension scheme. Contributions are recognised in the Statement of Financial Activities in the period in which they become payable in accordance with the rules of the scheme.

p. *Financial instruments*

The charity has chosen to adopt Sections 11 and 12 of FRS 102 in respect of financial instruments.

Financial assets

Basic financial assets, including trade and other receivables, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest for a similar asset. Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss and any subsequent reversal is recognised in profit or loss.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities

Basic financial liabilities, including trade and other payables, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2016

2. **Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. 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.

	Group	
	2016	**2015**
	£	**£**
3. **Donations and legacies**		
Donations	317,641	302,737

	2016	**2015**
	£	**£**
4. **Other Trading Activities**		
Event income	2,008,013	1,727,519
Sponsorship	282,500	287,336
	2,370,513	2,014,855

	2016	**2015**
	£	**£**
5. Income from Investments		
Interest received	4,816	4,775

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2016

6. Donated Services and Volunteers

Audit services amounting to £6,500 (2015 £6,200) have been donated by the Charity's auditors Watson Buckle Limited.

Legal services in the region of £15,000 (2015: £15,000) have been donated by the Charity's legal advisors Thomson and Cook.

Telephone services in the region of £2,500 (2015: £2,068) have been donated by Local Telecom Service Limited.

Website services in the region of £2,310 (2015: £7,700) have been donated by Epiphany.

Policing services amounting to £2,421 (2015: £nil) have been donated by South Yorkshire Police.

Highways consultancy amounting to £3,435 (2015: £nil) have been donated by Leeds City Council.

Bottled water supplied during the races in the region of £47,380 (2015: £nil) has been donated by Adsa Foundation.

All the events require a significant number of volunteers.

7. Expenditure on Charitable Activities

		2016 £	2015 £
Grants to benefitting charities	8	272,889	182,764
Employee costs	11	588,225	559,489
Support costs			
Audit		6,500	6,200
Accountancy		4,920	5,040
Legal and professional		15,000	17,000
Charitable activities		25,661	10,283
		913,195	780,777

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2016

8. **Grants to benefiting charities**

	2016 £
Anna's Hope	7,500
Barnsley Hospice	9,044
Bradford Deaf CA	7,928
BTRS	1,369
Burnley Tornadoes	1,250
Bury FC	9,960
Candlelighters	6,983
Dove House	3,947
EAH Consequences	5,000
East Lancashire People	7,880
EMERGE	7,799
IDAS	9,146
ISIS Project Woman and Girls	2,415
Laila Milly Foundation	10,000
Lincoln Action Trust	5,500
Manorlands	1,242
Marie Curie	4,520
Martin House	19,693
Mini Mermaid	2,150
Muir Maxwell	4,000
Nottingham University	5,000
One In A Million	6,900
Paces Sheffield	9,350
Pendleside	9,891
Prince of Wales Hospice	10,000
Rossendale Hospice	10,000
Rotherham Cancer Care	5,115
Snappy	5,000
St Andrew's Hospice	9,775
St Gemma's	5,413
St Leonards	12,414
St Michael's Hospice	3,716
Sue Ryder Wheatfields	5,761
The Haven	10,528
Weston Park Cancer Charity	10,000
Yorkshire Cancer Research	12,546
Young Minds	10,000
Grant <£1,000	4,154
	272,889

Payment of Grants relate to the Charity's objectives of raising funds to primarily support children's and cancer charities and other charities at the Trustees' discretion.

	2016 £	2015 £
9. Auditors remuneration		
Statutory audit	6,500	6,200
Accountancy fees (subsidiaries)	4,920	5,040

10. Trustee remuneration

No trustees received remuneration during the year (2015: nil).

11. Staff costs

	2016 £	2015 £
Wages and salaries	528,761	512,438
Social security costs	51,979	43,637
Employer's contribution to defined contribution pensions schemes	7,485	3,414
	588,225	559,489

12. Key management personnel

Key management personnel consist of Chief Executive Officer.

	2016 £	2015 £
Salaries and other short-term employee benefits	56,036	49,668
Post-employment benefits	1,109	-

13. Particulars of employees

The average number of persons employed (including directors) during the year, was as follows for the group:

	2016	2015
Average number of employees	20	19

There are no high paid employees receiving in excess of £60,000 per annum.

14. Tax on activities - group

Tax charged /credited in the SOFA

	2016 £	2015 £
Current taxation		
UK Corporation tax	10,600	-
Deferred taxation		
Arising from origination and reversal of timing differences	(2,579)	(2,408)
Arising from losses carried forward	(3,206)	-
Tax expense in the SOFA	4,815	(2,408)

The tax on profit before tax is lower than the standard rate of corporation tax in the UK (2015 – lower than the standard rate of corporation tax in the UK) of 20% (2015 – 20%).

The differences are reconciled below:

	2016 £	2015 £
Profit before tax	265,351	162,381
Corporation tax standard rate	53,070	32,566
Expenses not deductible for tax purposes	3	(1,600)
Utilisation of tax losses	(3,180)	(13,358)
Losses carried forward	(3,375)	-
Change in tax rate related to timing differences	(1,895)	-
Gift Aid donation	(39,808)	(20,016)
Total tax charge	4,815	(2,408)
Deferred tax asset/(provision)	3,801	(1,985)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2016

15. **Tangible Assets – Group**

	Group Equipment £	Group Land and Buildings £	Total £
Cost			
At 1 January 2016	27,957	252,418	280,375
Additions	955	-	955
At 31 December 2016	28,912	252,418	281,330
Depreciation			
At 1 January 2016	20,713	4,688	25,401
Charge for the year	1,523	4,688	6,211
At 31 December 2016	22,236	9,376	31,612
Net book value			
At 31 December 2016	6,676	243,042	249,718
At 31 December 2015	7,244	247,730	254,974

Tangible Assets – Charity

	Charity Equipment £	Charity Land and Buildings £	Total £
Cost			
At 1 January 2016	13,275	252,418	265,693
Additions	-	-	-
At 31 December 2016	13,275	252,418	265,693
Depreciation			
At 1 January 2016	13,275	4,688	17,963
Charge for the year	-	4,688	4,688
At 31 December 2016	13,275	9,376	22,651
Net book value			
At 31 December 2016	-	243,042	243,042
At 31 December 2015	-	247,730	247,730

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2016

16. **Intangible Assets**

	Group Website £	Charity Website £
Cost		
At 1 January 2016	46,419	5,580
Additions	-	-
At 31 December 2016	46,419	5,580
Amortisation		
At 1 January 2016	41,740	5,580
Charge for the year	4,010	-
At 31 December 2016	45,750	5,580
Net book value		
At 31 December 2016	669	-
At 31 December 2014	4,679	-

17. **Investments held as fixed assets (Charity)**

	2016 £	2015 £
Cost and net book value	3	5

Company name	Country of incorporation	Principal activity	Share class	%	Status
Run For All Limited	England & Wales	Fundraising and event management	Ordinary	100	Trading
Swim For All Limited*	England & Wales	Fundraising and event management	Ordinary	100	Dormant
Walk For All Limited*	England & Wales	Fundraising and event management	Ordinary	100	Dormant
Marathon Yorkshire Limited	England & Wales	Fundraising and event management	Ordinary	100	Trading

*denotes investments struck off and disposed of in the year.

17. **Investments held as fixed assets (Charity continued)**

Any taxable profits generated by the subsidiaries are donated to the Jane Tomlinson Appeal under gift aid.

Aggregate share capital and reserves at the year end:

	2016 Share capital & reserves £	2016 Profit/(loss) for the year £	2015 Share capital & reserves £	2015 Profit/(loss) for the year £
Run For All Limited	241,380	201,620	137,835	98,448
Swim For All Limited	-	-	-	-
Walk For All Limited	-	-	-	-
Marathon Yorkshire Limited	(16,791)	19,108	(35,899)	66,791

	Group		Charity	
	2016 £	2015 £	2016 £	2015 £
18. **Debtors due within one year**				
Trade debtors	150,354	116,652	-	1,889
Prepayments and accrued income	104,845	167,533	-	110,867
Amounts due from subsidiaries	-	-	56,960	202,287
Other debtors	3,801	1	-	-
	259,000	284,186	56,960	315,043

	Group		Charity	
	2016 £	2015 £	2016 £	2015 £
19. **Current investments**				
Cash equivalents on deposit	1,000,000	-	1,000,000	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2016

	Group		Charity	
	2016	2015	2016	2015
	£	£	£	£
20. **Creditors:** Amounts falling due within one year				
Trade creditors	33,727	-	-	-
Corporation tax	10,600	-	-	
Accruals and deferred income	651,040	456,257	-	10,008
	695,367	456,257	-	10,008

	2016	2015
	£	£
21. **Deferred Incoming Resources (Group)**		
Amounts deferred at 1 January	291,785	243,126
Income deferred	612,165	255,801
Released from previous years	(291,785)	(243,126)
Amounts deferred at 31 December	612,165	255,801

The amount carried forward above relate to the event tickets purchased for the 2017 events.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2016

	Group		Charity	
	2016	2015	2016	2015
	£	£	£	£

22. Financial instruments

Financial assets				
Fair value through SOFA	-	-	-	-
Debt instruments at amortised cost	2,065,157	1,736,275	1,221,384	1,351,395
Equity instruments at cost less impairment	-	-	-	-
Financial liabilities				
Fair value through SOFA	-	-	-	-
Liabilities at amortised cost	(33,727)	(14,857)	-	(2,000)
Liabilities at fair value	-	-	-	-

23. Pension schemes

Defined contribution pension scheme (Group)
The group operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the group to the scheme and amounted to £7,485 (2015 - £3,840).

There were no outstanding contributions payable to the schemes at the current or previous year end.

Defined contribution pension scheme (Charity)
The company operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the company to the scheme and amounted to £899 (2015 - £644).

There were no outstanding contributions payable to the schemes at the current or previous year end.

	Group		Charity	
	2016	2015	2016	2015
24. Unrestricted Funds (Group and Charity)	£	£	£	£
Balance brought forward	1,703,845	1,561,777	1,601,914	1,625,085
Net (outgoing)/incoming movement in funds	25,025	142,068	(137,436)	(23,171)
Balance carried forward	1,728,872	1,703,845	1,464,478	1,601,914

The unrestricted funds are available to be spent for any of the purposes of the charity.

25. Operating Lease Commitments (Group and Charity)

At 31 December 2016, the group and the charity had total commitments under non-cancellable operating as follows:

	2016 £	2015 £
Land & Buildings		
Within one year	13,416	12,888
Within two and five years	-	-
Over five years	-	-
	13,416	12,888

During the year the lease payments recognised as an expense was £16,671 (2015 - £25,021).

26. Related Party Transactions

Local Telecom Service Limited
(Mark Mills is a director and shareholder of this company, having joint control)
Telephone services in the region of £2,500 (2015: £2,068) have been donated by Local Telecom Service Limited (note 6).

Thompson & Cooke Limited
(Craig Maher is a director and shareholder of this company, having joint control)
Legal services in the region of £15,000 (2015: £15,000) have been donated by Thompson & Cooke Limited (note 6).

The charity has taken advantage of the exemption in Section 33 "Related Party Disclosures" from disclosing transactions between members of the group.

27. Legacies

Legacies totalling £nil (2015: £nil) have been notified and received by the charity since the yearend.

28. Control

The Jane Tomlinson Appeal is controlled by the trustees and directors of the charity.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2016

29. Transition to FRS 102

As a result of adopting FRS 102 for the first time, transition adjustments have been made in respect of the Gift Aid provisions made in previous accounting periods. Where there is no legal obligations to make a Gift Aid payment at the year end then such payments should not be recognised in the accounts until they are received.

Balance Sheet at 1 January 2015 - charity

	As originally reported £	Reclassification £	Remeasurement £	As restated £
Fixed assets				
Investments	5	-	-	5
Tangible assets	252,418	-	-	252,418
	252,423	-	-	252,423
Current assets				
Debtors	221,951	-	-	221,951
Cash at bank and in hand	1,150,711	-	-	1,150,711
	1,372,662	-	-	1,372,662
Creditors: Amounts falling due within one year	-	-	-	-
Net current assets	1,625,085	-	-	1,625,085
Total assets less current liabilities	1,625,085	-	-	1,625,085
Provisions for liabilities	-	-	-	-
Net assets	1,625,085	-	-	1,625,085

29. **Transition to FRS 102 (continued)**

Balance Sheet at 31 December 2015 - charity

	As originally reported £	Reclassification £	Remeasurement £	As restated £
Fixed assets				
Investments	5	-	-	5
Tangible assets	247,730	-	-	247,730
	247,735	-	-	247,735
Current assets				
Debtors	315,043	(98,075)	-	216,968
Cash at bank and in hand	1,147,219	-	-	1,147,219
	1,462,262	(98,075)	-	1,364,187
Creditors: Amounts falling due within one year	(10,008)	-	-	(10,008)
Net current assets	1,452,254	(98,075)	-	1,354,179
Total assets less current liabilities	1,699,989	(98,075)	-	1,601,914
Provisions for liabilities	-	-	-	-
Net assets	1,699,989	(98,075)	-	1,601,914

Statement of Financial Activities for the year ended 31 December 2015 - charity

	As originally reported £	Reclassification £	Remeasurement £	As restated £
Income	415,728	(98,075)	-	317,653
Expenditure	(340,824)	-	-	(340,824)
Net movement in funds	74,904	(98,075)	-	(23,171)