

JUMP SPACE LIMITED

England & Wales · Charity number 1129085

Details

Status Registered

Legal form Charitable company

Company number [06780801](#)

Registered 2009-04-08

Register [View on the Charity Commission register](#)

Contact

Address Unit 2 Hardman St
Chestergate
Stockport
Cheshire
SK3 0BJ

Phone 01616372800

Email info@jumpspace.org.uk

Website www.jumpspace.org.uk

Activities

Objects: TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING A RANGE OF PHYSICAL ACTIVITIES CAPABLE OF IMPROVING PHYSICAL HEALTH IN AN INCLUSIVE MANNER, ENABLING ITS MEMBERS TO LEARN AND DEVELOP AS INDIVIDUALS. TO PROVIDE AND ASSIST IN PROVIDING FACILITIES FOR SPORT, RECREATION OR OTHER LEISURE TIME OCCUPATION FOR SUCH PERSONS WHO HAVE NEED FOR SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES AND SPECIFICALLY THOSE MEMBERS OF THE COMMUNITY WITH A DISABILITY OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE. TO ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE AND TO PROVIDE OPPORTUNITIES FOR THEM TO DEVELOP THEIR FULL CAPACITIES AND ENABLE THEM TO BECOME RESPONSIBLE MEMBERS OF SOCIETY AND TO EDUCATE COACHES WORKING IN A RANGE OF SPORTS, SPECIALISING IN THE PROVISION OF INCLUSIVE ACTIVITY.

Activities: Our principal activities this year focused on developing our services to young people with a disability, delivering trampolining and rebound therapy sessions in our operational base in Stockport.

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Manchester City
- Stockport
- Tameside
- Trafford

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	-	-	-	-
2024-05-31	£211,316	£273,955	-	-
2023-05-31	£272,489	£234,968	-	-
2022-05-31	£323,636	£210,331	-	-
2021-05-31	£180,948	£165,110	-	-
2020-05-31	£209,805	£187,299	-	-

Trustees

Name	Role	Appointed
DANIELLE JONES	Chair	2011-12-13
Camilla Thompson		2024-08-01
Elinor Philp		2019-02-07
Julie Parry		2024-06-06

JUMP SPACE LIMITED

England & Wales - Charity number 1129085

Accounts

Company Registration Number - 06780801

The Charity Registration Number is - 1129085

Jump Space Limited
(A Company Limited by guarantee)
Report and Accounts

31 May 2024

Jump Space Limited

Trustees' Annual Report for the year ended 31 May 2024

The Trustees present their Report and Accounts for the year ended 31 May 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is: - Jump Space Limited.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1129085.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 29 December 2008

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The Trustees present their Report and Accounts for the year ended 31 May 2024, which also comprises the Directors' Report required by the Companies Act 2006.

The principal operating address

Unit 2 Hardman Street, Stockport Cheshire, SK3 0BJ

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office during the year and on the date the report was approved were :

Danielle Jones (Chair)

Elinor Philip

Martin Isherwood Smith

Claudia Ricketts-Royle (Resigned (April 2024)

Nasreen Longden (Resigned December 2023)

Jessica Norbury

Julie Parry (Joined April 2024) (Secretary

Company Secretary

Marie Fisher

Independent Examiner

James Wheelan FCCA

James Wheelan Accountancy Limited

Minshull House, 67 Wellington Road North

Stockport

SK4 2LP

Bankers

The Co-operative Bank

PO Box 250, Delf House

Southway, Skelmersdale

WN8 6WT

Solicitors

Dave Chapman

Hartford Solicitors Ltd

Suite C, Beckwith House

1 Wellington Rd North

Stockport, SK4 1AF

Trustees annual report

Structure, Governance and Management

Background

Jump Space registered as an incorporated private company limited by guarantee on 29th December 2008, gaining charitable status on 8th April 2009 in England and Wales. In October 2010 the charity secured suitable premises in the Edgeley ward of Stockport to deliver its objects and aims and to develop its programme of activities.

Between June 2023 and March 2024 user numbers have remained steady, with a growth in groups and schools using the centre. Jump Space is open six days per week, with 52 hours of services offered each week. As of 31st May 2024, Jump Space employed 6 members of staff. Most of the staff are focussed on delivery of the services in the gym with three full time coaches, one part time coach and a team of volunteers. The coaching team includes the development manager who leads the outreach programme and development of new services within the charity.

The office is run by the Chief Executive and a part time Office Manager. Jump Space is governed by memorandums and articles of association which are lodged with the charity commission.

The management of the charity is undertaken by the board of trustees who are drawn from a wide range of professions in the local community. Trustees are appointed by the board. Where trustee positions are available the board may invite new members to join to make up the numbers, these individuals must then stand down at the next AGM and be voted on by the board. The board of trustees has been made up of five full members and one coopted member this year. There are no maximum numbers for the board, however the board needs a minimum of two unrelated members present to be quorate. Decisions are made by majority vote with the chair having a casting vote where required. The trustees delegate the day to day running of the charity to the Chief Executive and staff, any decisions around major expenditure (over £2500) and those which affect the operation and development of the charity are made by the board.

The major risk to the charity remains the high running costs, this has been exacerbated by the high cost of living over the 12-month period and a reduction in the number of available grants to apply to. The nature of the work and support given to users makes our staffing costs are high. As it is difficult to attain funding through grants for staffing costs this provides a challenge to fundraising. High staffing ratios are maintained in order to provide necessary support to users and to provide opportunities for parents who can often be socially isolated to access respite and social interaction with other parents.

The biggest risk to the charity remains to be Covid 19 epidemic as a future outbreak which results in closure for any period is seriously detrimental to the charity. The charity survived the previous

lockdown with support from the National Lottery Covid Emergency Fund and since reopening the National Lottery Reaching Communities Fund.

Recruitment and staffing also added a new risk to the charity this year as we looked to recruit new members to our coaching team. The niche nature of our activity and a skills shortage make recruitment difficult.

Objectives & Activities

Jump Space's objects are to promote community participation in healthy recreation by providing a range of physical activities capable of improving physical health in an inclusive manner, enabling members to learn and develop as individuals; and to provide and assist in providing facilities for sport, recreation or other leisure time occupation for such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances and specifically those members of the community with a disability or for the public at large in the interests of social welfare and with the object of improving their conditions of life; and to advance the education of children and young people and to provide opportunities for them to develop their full capacities and enable them to become responsible members of society and to educate coaches working in a range of sports, specialising in the provision of inclusive activity .

The specific aims of the charity for this year have been:-

1. To grow the number of participants accessing our services
2. To consult with members about future development of the charity
3. To redevelop the centre to maximise available income streams
4. To strengthen the board
5. To continue to invest in staff development and support the growth in staff leadership skills throughout the team.

Meet the team

The Trustees

Danielle Jones – Chair



Danielle joined the board of trustees in 2012. She became associated with the charity through her children's participation in sessions run by Marie & Lynsey in their community based club. She has a background in Social work and is employed as a Senior Social worker for Manchester Adult Mental Health Services.

Elinor Philp - Trustee



Elinor joined the board in 2019. She is a parent of an adult participant at Jump Space. Elinor brings her experience of the health system and of her family journey to the board which gives the board another angle of expertise. She has worked as a Paediatric physiotherapist for over 20 years. Additionally, she is a registered adult nurse. She has been qualified for 35 years and over the years have worked in a variety of settings.

Thomas Keen- Secretary



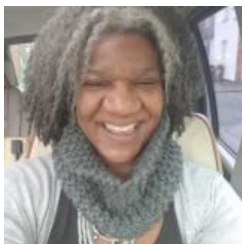
Thomas joined the board in 2017. He has been a participant at Jump Space since it opened.

Martin Isherwood Smith – Trustee



Martin is a Senior Probation Officer for the National Probation Service whose son Kyan has been attending Jump Space for about 7 years. Over the years Martin and his family have really embraced Jump Space. Martin brings his knowledge of safeguarding through his employment as well as his experience through having a child with disabilities himself to the Jump Space trustees. Martin is also the safeguarding lead for trustees.

Claudia Ricketts Royle - Trustee



Claudia joined the trustees in 2021. She works for the probation service and volunteers with a number of local organisations. This year Claudias took over responsibility on the board for Health & Safety

Jessica Norbury – Trustee



Jessica joined the trustees as a junior member in 2021 as a participant representative for the organisation. Jessica has been a participant at Jump Space for several years and wants to support the development of the charity. Jessica also volunteers at sessions with younger children at Jump Space.

Nasreen Longden - Treasurer



Nas joined the board of trustees in 2022 as treasurer. Nas's son, who has complex additional needs, attends Jump Space weekly and this is where her passion for the charity originated. Nas is a Tax Director at a management consulting firm and has an accounting and tax background.

Julie Parry – New Secretary



Now retired, I worked for more than 30 years in the publishing and events industry in many roles ranging from sales and marketing to event co-ordination and website development. Originally from South Wales, I relocated from Surrey to Manchester in 2018 to support my son and grandson and discovered Jump Space not long after I made the move. Jump Space has been a lifeline for my family and being able to serve on the Board of Trustees is a small way of giving back to this wonderful organisation.

Staff & Volunteers

Marie Fisher Chief Executive and Founder



Marie is the driving force behind Jump Space. With a career base in disability sports development at national level and sports coaching, Marie has used all her experience and expertise to develop Jump Space and is dedicated to seeing the centre grow into a community hub for the local community showcasing disability sport.

Ashlea Kirby Richardson- Office Manager



Ashlea joined Jump Space in 2022 managing the office and supporting the senior management team in the day-to-day operations. She has a background in care and has worked in this sector for years.

Steven Isherwood Smith Senior Coach & Health & Safety Manager



Steven worked part time for Jump Space for 4 years before leaving for a full time post as a carer in supported housing. He has returned to us as a full time member of staff. Steven has responsibility for Health and Safety at the centre. Steven is also a parent of a child with additional needs.

Lynsey McIntosh Development Manager and Founder



Lynsey and Marie coached together for many years prior to establishing Jump Space. Lynsey formerly worked as a secondary school teacher, coaching at the centre on a Saturday morning. However, from May 22 Lynsey joined the staff team on a more formal footing becoming the development manager and outreach lead for the charity.

Matthew Ross Senior Coach and Community and Library manager



Matthew worked as a Teaching Assistant for 7 years. He started off in mainstream primary settings before focussing on SEND work. He has a Diploma in Childcare and Education (EYE) and is also trained to lead therapeutic LEGO sessions. He is passionate about the importance of play in learning.

Daniel Loft Trainee Rebound Coach



Daniel has done a Sports Science and Coaching degree at Nottingham University. He has played rugby union since he was 12, captaining his team both at club and county level. As part of his degree, Dan coached in primary and secondary settings and has also coached in club and after school sessions. Dan completed volunteering hours with us before

becoming a part-time member of our staff. Daniel also works for Sainsburys where he is on a management pathway.

Volunteers

Jump space continues to attract volunteers of all ages and abilities, we welcome young people to support participants in accessing play and sensory activities. Our adult supporters assist individuals at a variety of sessions giving as much time as they have available. We also have links to local school who we support by providing work experience which supports our volunteer development and recruitment. We encourage young people to volunteer from the age of 14 years teaching them to be play leaders. At 16 if they are interested, we encourage them to start coaching rebound therapy and put them through their coach training. We actively recruit volunteers from our members and through this year have had 4 individuals with impairments working as volunteers at sessions and a total of 15 volunteers, giving over 2000 hours of their time this year.

How we achieved our Aims

Danielle Jones (Chair)

The twelve months from June 2023 – May 24 have once again proved challenging for Jump Space. In May 2023 we had confirmation from the local authority and local development corporation that the area around Jump Space HQ is safe from development for at least the next ten years. This secured our long-term future enabling us to extend our lease and plan the refurbishment of the centre to refresh the activity space and develop new spaces to develop new activities as part of our growth strategy. Our funding from the National Lottery Community fund came to an end in September 2023 and we failed to get continuation funding in part due the uncertainty of the building plans and our lease which were uncertain at the time of reapplication. We spent the period between May and December 2023 planning a major refurbishment for 2024 and carrying out smaller jobs throughout the year, consulting our participants for their ideas for the centre. Completed jobs included refurbishing the accessible toilet, insulating, reflooring and redecorating the sensory room, redecorating and renaming the cafe (the Rest-Bite cafe) with the support of volunteers from the Vernon Building Society and redesigning and refurbishing the office space to enable better working.

The Autumn of 2023 brought about major staffing changes as coaches moved on to new opportunities and we recruited a new team. We welcomed Steven back to the coaching team along with Matthew. AJ joined us for a short period but moved onto new challenges in April 2024 for health reasons. Daniel moved from volunteering to paid staff at the end of April. The new team has enabled Lynsey and Marie to implement a range of new initiatives in the classes and sessions and the new team have quickly become a huge asset to the charity.

2024 is the 14th anniversary of Jump Space HQ being opened, during this time we have tweaked and repaired many things in the centre but have never done a major refurbishment and refresh of the space. Plans to deliver this refurbishment were set for implementation in early 2024 however difficulties in supplies of building materials meant delays to the build, until we finally made the decision to push the date back to summer 2024 to minimise disruption to services.

Father Christmas made his annual trip to Jump Space in December supported by the Music Agency elves who have been supporters of our Christmas party for many years.

The board of trustees has also undergone some changes in 2023-4 with Thomas Keen, Nasreen Longden and Claudia Ricketts-Royle stepping down due to other commitments. We also welcomed Julie Parry onto the board and are planning to recruit another two members.

We have now secured our premises for the foreseeable future which allows us to make further development plans. However, these plans can only be realised if we have sufficient funds and we are therefore focused on raising monies through grants so that we can focus on providing the best service for our client group.

Julie Parry (Secretary)

Having only recently joined the Board of Trustees I look forward very much to seeing what the future holds for Jump Space. Although new to the Board I have practical experience of what Jump Space means to those children and adults who come through its doors and there is nowhere like it. Our community is an oasis for children and adults who are able to let off steam in a safe environment while for parents and guardians it offers the opportunity to relax and not feel judged. I am genuinely excited to see where Jump Space goes from here and I am very glad to be a part of it.

Claudia Ricketts Royle

In 2024 it is important to take the time to reflect on the last 12 months. Notwithstanding, there has been challenges in terms of saying goodbye and good luck to most of our core staff group, but equally welcoming back, one staff member as well as two further new recruits. The board felt that given the significant changes, it was essential to complete exit questionnaires. There were some hard-hitting reflections for the organisation, however, positively, we've taken on board the learning; to continue to embed Jump Space's professional standards as well as expectations for all. The latter included the trustees' having more of an active role being more visible with front line staff and our service users, families, and other key partners. We achieved this in the last quarter of this year, impromptu meetings parents/carers, attendance at team meetings as well as staff social event/s. Also, another key priority is to refresh Jump Space's Communication Strategy.

This year I took on the role as Health and Safety Lead for the organisation. I have been working with Marie and staff as we continue to refurbish Jump Space and develop our core activities.

Public Benefit

What difference did we make this year?

Jump Space is a leading community provider for physical activity for disabled people in Stockport, Greater Manchester and the Northwest and is the only one of its kind in the UK.

Jump Space provides unique opportunities for disabled people of all ages to be active and have social opportunities.

The Rebound programme offers one of the only types of physical activity which can be accessed by people with severe and complex needs which helps to improve individual's health and wellbeing and reduce incidence of illness which in turn reduces pressure on medical services. This element of our programme has grown significantly through this year with increased demand influencing our plans for the redevelopment of the centre.

With 52 hours of activities across all ages and abilities Jump Space has been able to offer something to everyone, this includes parents and carers who get to meet others in similar situations, reducing social isolation and providing opportunities to share ideas and support.

We have been working this year to develop a community support network giving a staff member responsibility for developing community events and activities. This is helping bring people together and helping to reduce isolation some families with disabled members feel. So far we have successfully organised two cinema trips, A Christmas party supported by Music Agency, an Easter Egg hunt supported by local supermarkets, and a beach trip to Lytham St Anne's.

The reintroduction of the 'Rest-bite' cafe area has enabled us to offer a social space for parents and carers supporting respite and creating networking and befriending opportunities.

Around 400 people per week visit Jump Space to participate in activity, most of whom attend weekly with the vast majority being accompanied by at least one adult (parent or carer). We are a vital leisure and social provision for Stockport and the Greater Manchester region.

Marie also joined the board of Sector 3 this year. They are a charity which supports VCFSE organisations throughout Stockport. This role is to be part of the management of the sector and to develop further networks with outside organisations.

What we hope to achieve in the future.

Jump Space aims to continue to grow and become self-sustaining. The plans developed through this year to create new spaces in the centre will enable more services to be offered to more people.

We deliver a service currently to a small number of people with complex physical and health needs. The new space will include a specially designed immersive rebound and sensory gym with equipment chosen to support physical activity for people with the most severe impairments. Growth in this area of work will fulfil a need in the community.

Financial Review

The charity's financial position at the end of the year ended 31 May 2024

The attached financial statements show the current state of the finances, which the Management Committee considers to be acceptable. Total incoming resources were £211,316 (2023 - £272,489) and the net deficit for the year was £62,639 (2023 surplus £37,521). Unrestricted funds amounted to £142,267 (2023 - £212,629).

Reserves policy

In light of the main risks to the Charity the Management Committee has decided that the Charity should keep unrestricted funds equivalent to between three and six months of normal operation. This is to be reviewed on an annual basis.

Corporate Supporters & Grant Providers

The Vernon Building Society



Community Stars fund - £650

The Postcode Lottery



£24,595 to equip the new 1 to 1 room

The National Lottery Awards for All



£20,000 funding for new equipment for the new spaces and to replace old equipment

Manchester Airport Community Trust Fund



£3000 - towards an interactive floor for the sensory room

Charities Trust

£1000



Music Agency

Community Supporters

The Village Chippy

The University of Manchester Students

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and 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 business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act.

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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining

the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102,

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees.

 (Aug 14, 2024 12:23 GMT+1)

Danielle Jones

Director and Trustee

Date: 14/08/24

Jump Space Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 May 2024

I report to the Trustees on my examination of the financial statements of the charitable company for the year ended 31 May 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out later in these accounts.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Jump Space Limited

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), . I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

I have completed my examination and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



James Wheelan - Independent Examiner

FCCA

Minshull House
67 Wellington Road North
Stockport
SK4 2LP

This report was signed on 14/08/24

Jump Space Limited - Statement of Financial Activities for the year ended 31 May 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 May 2024, as required by the Companies Act 2006)

	Notes	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	20	6,396	47,595	53,991	88,424
Charitable activities	21	157,325	-	157,325	184,065
Other trading activities	23	-	-	-	-
Total income		163,721	47,595	211,316	272,489
Expenditure on:					
Raising funds	29	723	-	723	1,641
Charitable activities	28	233,360	39,872	273,232	233,327
Total expenditure		234,083	39,872	273,955	234,968
Net income for the year		(70,362)	7,723	(62,639)	37,521
Net income after transfers		(70,362)	7,723	(62,639)	37,521
Net movement in funds		(70,362)	7,723	(62,639)	37,521
Reconciliation of funds:-					
Total funds brought forward		212,629	32,830	245,459	207,938
Total funds carried forward	16	142,267	40,553	182,820	245,459

All activities derive from continuing operations

The notes attached form an integral part of these accounts.

Jump Space Limited - Statement of Financial Activities for the year ended 31 May 2024

Jump Space Limited - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:			
Donations & Legacies	7,255	81,169	88,424
Charitable activities	184,065	-	184,065
Other trading activities	-	-	-
Total income	<u>191,320</u>	<u>81,169</u>	<u>272,489</u>
Expenditure on:			
Raising funds	1,641	-	1,641
Charitable activities	169,493	63,834	233,327
Total expenditure	<u>171,134</u>	<u>63,834</u>	<u>234,968</u>
Net gains on investments	-	-	-
Net income for the year	20,186	17,335	37,521
Transfers between funds	-	-	-
Net income after transfers	<u>20,186</u>	<u>17,335</u>	<u>37,521</u>
Net movement in funds	<u>20,186</u>	<u>17,335</u>	<u>37,521</u>
Reconciliation of funds:-			
Total funds brought forward	192,443	15,495	207,938
Total funds carried forward	<u>212,629</u>	<u>32,830</u>	<u>245,459</u>

All activities derive from continuing operations

The notes attached form an integral part of these accounts.

Jump Space Limited - Statement of Financial Activities for the year ended 31 May 2024

Jump Space Limited - Resources applied in the year ended 31 May 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	(62,639)	37,521
Resources applied on functional fixed assets	84,356	(1,649)
Net resources available to fund charitable activities	<u>21,717</u>	<u>35,872</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

Movements in revenue and capital funds for the year ended 31 May 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	212,629	32,830	245,459	207,938
Recognised gains and losses before transfers	<u>(70,362)</u>	<u>7,723</u>	<u>(62,639)</u>	<u>37,521</u>
	142,267	40,553	182,820	245,459
Closing revenue funds	<u>142,267</u>	<u>40,553</u>	<u>182,820</u>	<u>245,459</u>

Designated revenue funds included within the unrestricted funds above

	Total Funds 2024 £	Last year Total Funds 2023 £
At 1 June	14,636	14,636
Transfer (to)/from revenue accumulated funds	-	-
At 31 May	<u>14,636</u>	<u>14,636</u>

The purposes for which these funds have been designated are described in Note 18 to the accounts.

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	127,631	40,553	168,184	230,823
Revenue designated funds	14,636	-	14,636	14,636
Total funds	<u>142,267</u>	<u>40,553</u>	<u>182,820</u>	<u>245,459</u>

Jump Space Limited - Balance Sheet as at 31 May 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	10	28,302	6,189
Current assets			
Debtors	11	25,066	17,522
Cash at bank and in hand		160,943	242,369
Total current assets		<u>186,009</u>	<u>259,891</u>
Creditors: amounts falling due within one year	12	<u>(31,491)</u>	<u>(20,621)</u>
Net current assets		154,518	239,270
The total net assets of the charity		<u>182,820</u>	<u>245,459</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds			
Restricted Revenue Funds	16	40,553	32,830
		40,553	32,830
Unrestricted Funds			
Unrestricted Revenue Funds	16	127,631	197,993
		127,631	197,993
Designated Funds			
Designated Revenue Funds	16	14,636	14,636
		14,636	14,636
Total charity funds		<u>182,820</u>	<u>245,459</u>

Jump Space Limited - Balance Sheet as at 31 May 2024

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is included after the trustees annual report.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

 (Aug 14, 2024 12:23 GMT+1)

Danielle Jones

Trustee

Approved by the board of trustees on 14/08/24

The notes attached form an integral part of these accounts.

Jump Space Limited

Cash Flow Statement for the year ended 31 May 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net cash provided by operating activities as shown below	A <u>(48,575)</u>	<u>41,322</u>
Cash flows from investing activities		
Purchase of property, plant and equipment	(34,985)	(1,649)
Net cash provided by investing activities	B <u>(34,985)</u>	<u>(1,649)</u>
Cash flows from financing activities		
Net cash provided by financing activities	C <u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C <u>(83,560)</u>	<u>39,673</u>
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 May 2024	(81,426)	39,673
Cash and cash equivalents at 1 June 2023	242,369	202,696
Cash at bank and in hand less overdrafts at 31 May	<u>160,943</u>	<u>242,369</u>

Jump Space Limited

Cash Flow Statement for the year ended 31 May 2024

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	(62,639)	37,521
Adjustments for :-		
Depreciation charges	10,738	10,877
Decrease in debtors	(7,544)	(803)
Increase in creditors, excluding loans	10,870	(6,273)
Net cash provided by operating activities	A	
	<u>(48,575)</u>	<u>41,322</u>

Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand at for the year ended 31 May 2024	160,943	242,369
Total cash and cash equivalents	<u>160,943</u>	<u>242,369</u>

Analysis of change in net debt

	At start of year	Cash Flows	At end of year
Cash	242,369	(81,426)	160,943
Total	<u>242,369</u>	<u>(81,426)</u>	<u>160,943</u>

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2024

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2024

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Leasehold premises	10% over the life of the lease
Plant and machinery	25% straight line

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2024

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

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 Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments on the charity's position.

5 Net surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	10,738	10,877
Pension costs	4,496	3,600

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2024

6 Staff costs and emoluments

<i>Salary costs</i>	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	158,870	143,446
Employer's National Insurance for all staff	7,739	5,021
Employer's operating costs of defined contribution pension schemes	4,496	3,600
Total salaries, wages and related costs	171,105	152,067

The estimated full time equivalent number of all staff employed in the year was **9** **7**

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	7	5
Engaged on management and administration	2	2
<i>The estimated full time equivalent number of all staff employed as above</i>	9	7

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Key management personnel

The remuneration in the year year was	69,767	63,860
Pension contributions paid by the employer	2,249	2,059
<i>Total remuneration package included in total salaries above</i>	72,018	65,919

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2024

9 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Deferred income	5,957	5,957	4,367	4,367
Total	<u>5,957</u>	<u>5,957</u>	<u>4,367</u>	<u>4,367</u>
			2024	2023
			£	£
These deferrals are included in creditors			<u>4,367</u>	<u>5,957</u>

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Deferred income	14,878	14,878	5,957	5,957
Total	<u>14,878</u>	<u>14,878</u>	<u>5,957</u>	<u>5,957</u>

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2024

10 Tangible fixed assets

<i>Current Year</i>	Plant & Machinery	Short leasehold alterations	Total
	£	£	£
Cost			
At 1 June 2023	125,947	49,880	175,827
Additions	34,985	-	34,985
Disposals	(119,341)	-	(119,341)
At 31 May 2024	41,591	49,880	91,471
Depreciation			
At 1 June 2023	120,098	49,540	169,638
Charge for the year	10,398	340	10,738
On disposals	(117,207)	-	(117,207)
At 31 May 2024	13,289	49,880	63,169
Net book value			
At 31 May 2024	28,302	-	28,302
At 31 May 2023	5,849	340	6,189
<i>Prior Year</i>	Plant & Machinery	Short leasehold alterations	Total
	£	£	£
Cost			
01 June 2022	124,298	49,880	174,178
Additions	1,649	-	1,649
01 June 2023	125,947	49,880	175,827
Depreciation			
01 June 2022	110,546	48,215	158,761
Charge for the year	9,552	1,325	10,877
01 June 2023	120,098	49,540	169,638
Net book value			
01 June 2023	5,849	340	6,189
01 June 2022	13,752	1,665	15,417

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2024

11 Debtors

	2024	2023
	£	£
Trade debtors	2,145	4,418
Prepayments and accrued income	22,921	13,104
	<u>25,066</u>	<u>17,522</u>

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	20,546	5,846
Accruals	3,803	6,801
Deferred Income - Unrestricted & designated funds	4,367	5,957
PAYE, NIC VAT and other taxes	1,985	569
Other creditors	790	1,448
	<u>31,491</u>	<u>20,621</u>

13 Financial commitments under operating leases

	2024	2023
	£	£
At the year end the charity had annual commitments under non-cancellable		
Operating leases which expire:		
within one year	31,200	31,200
within two to five years	10,400	10,400
	<u>41,600</u>	<u>41,600</u>

14 Income and Expenditure account summary

	2024	2023
	£	£
At 1 June 2023	245,459	207,938
Surplus after tax for the year	(62,639)	37,521
At 31 May 2024	<u>182,820</u>	<u>245,459</u>

15 Particulars of how particular funds are represented by assets and liabilities

At 31 May 2024

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	9,473	-	18,829	28,302
Current Assets	132,750	14,636	38,623	186,009
Current Liabilities	(14,592)	-	(16,899)	(31,491)
	<u>127,631</u>	<u>14,636</u>	<u>40,553</u>	<u>182,820</u>

At 1 June 2023

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	6,189	-	-	6,189
Current Assets	212,425	14,636	32,830	259,891
Current Liabilities	(20,621)	-	-	(20,621)
	<u>197,993</u>	<u>14,636</u>	<u>32,830</u>	<u>245,459</u>

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2024

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 17 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	197,993	(70,362)	-	127,631
Designated Revenue Funds	14,636	-	-	14,636
Total unrestricted and designated funds	212,629	(70,362)	-	142,267
Restricted funds:-				
National Lottery	32,830	(32,830)	-	-
National Lottery - awards for all	-	20,000	-	20,000
Postcode Lottery	-	18,303	-	18,303
Community trust fund	-	2,250	-	2,250
Total restricted funds	32,830	7,723	-	40,553
Total charity funds	245,459	(62,639)	-	182,820

Change in total funds over the year as shown in Note 15, analysed by individual funds - prior year

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 17 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	177,807	20,186	-	197,993
Designated Revenue Funds	14,636	-	-	14,636
Total unrestricted and designated funds	192,443	20,186	-	212,629
Restricted funds:-				
National Lottery	15,495	17,335	-	32,830
Total restricted funds	15,495	17,335	-	32,830
Total charity funds	207,938	37,521	-	245,459

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2024

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	163,721	(234,083)	-	(70,362)
Restricted funds:-				
National Lottery	-	(32,830)	-	(32,830)
National Lottery - awards for all	20,000	-	-	20,000
Postcode Lottery	24,595	(6,292)	-	18,303
Community trust fund	3,000	(750)	-	2,250
	211,316	(273,955)	-	(62,639)

18 The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Revenue Funds Management have allocated the value of specialist equipment to a designated fund, to ensure that the Charity can replace this essential equipment.

Restricted funds:-

National Lottery Grant funding for project Jump Space up and away

Awards for all Funding towards fitout

Postcode Lottery Funding towards fitout

Community trust fund Funding towards fitout

19 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2024 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

20 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals				
Donations	4,746	-	4,746	5,838
Total donations and gifts from individuals	4,746	-	4,746	5,838
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Revenue grants from government and public bodies				
Grants	1,650	44,595	46,245	81,169
Total public sector revenue grants	1,650	44,595	46,245	81,169
	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis				
Non public grants	-	3,000	3,000	1,417
Total Revenue grants and donations from non public bodies (Include Gift Aid	-	3,000	3,000	1,417
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	6,396	47,595	53,991	88,424

spare heading- replace with text -may require detailed analysis
~~TOXIN UP FACTORIDE - balance still to be analysed- all entries on this row~~
 Non public grants

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2024 as required by the SORP 2015

21 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total funds
	Funds	Funds		
	2024	2024	2024	2023
	£	£	£	£
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	157,325	-	157,325	184,065
Total Primary purpose and ancillary trading	157,325	-	157,325	184,065
<i>Prior year</i>	Prior Year	Prior Year	Prior Year	
	Unrestricted	Restricted	Total Funds	
	Funds	Funds		
	2023	2023	2023	
	£	£	£	
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	184,065	-	184,065	
Total Primary purpose and ancillary trading	184,065	-	184,065	

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2024 as required by the SORP 2015

22 Total Income from charitable activities

<i>Current year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Total income from charitable trading	157,325	-	157,325	184,065
Total from charitable activities A2	157,325	-	157,325	184,065

Income from charitable activities - Prior Year analysis

<i>Prior year</i>	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	Total Funds
	2023	2023	2023
	£	£	£
Total income from charitable trading	184,065	-	184,065
	184,065	-	184,065

23 Income from other, non charitable, trading activities

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Income from fundraising events	-	-	-	-
Total from other activities A3	-	-	-	-

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2024 as required by the SORP 2015

24 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Bank Interest Receivable	-	-	-	-
Total investment income	-	-	-	-

A4

25 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
Current Year	2024	2024	2024	2023
	£	£	£	£
Gross wages and salaries - charitable activities	65,714	32,173	97,887	104,626
Employers' NI - Charitable activities	7,739	-	7,739	5,021
Defined contribution pension costs - charitable activities	4,496	-	4,496	3,600
Temporary Staff - Charitable Activities	-	-	-	-
Travel and Subsistence - Charitable Activities	600	-	600	-
Card machine and Gocardless costs	1,651	-	1,651	1,106
Electricity, gas and general rates	5,133	-	5,133	4,092
Equipment - under £100	-	-	-	-
Rent	29,295	657	29,952	29,952
Repairs and renewals	18,459	766	19,225	6,293
Insurance	6,474	-	6,474	6,201
Subscriptions - PRS, TV, PPL, CRB	930	-	930	178
Total direct spending	140,491	33,596	174,087	161,069
	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
Prior Year	2023	2023	2023	
	£	£	£	
Gross wages and salaries - charitable activities	40,792	63,834	104,626	
Employers' NI - Charitable activities	5,021	-	5,021	
Defined contribution pension costs -	3,600	-	3,600	
Card machine and Gocardless costs	1,106	-	1,106	
Electricity, gas and general rates	4,092	-	4,092	
Rent	29,952	-	29,952	
Repairs and renewals	6,293	-	6,293	
Insurance	6,201	-	6,201	
Subscriptions - PRS, TV, PPL, CRB	178	-	178	
Total direct spending	97,235	63,834	161,069	

B2a

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2024 as required by the SORP 2015

26 Support costs for charitable activities

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2024	2024	2024	2023
	£	£	£	£
Employee costs not included in direct costs				
Salaries - Administrative staff	60,983	-	60,983	38,820
Training and welfare - staff	4,398	-	4,398	590
Travel and subsistence - staff	99	-	99	259
Premises Expenses				
Rent payable under operating leases	1,248	-	1,248	1,248
Rates and water charges	2,101	-	2,101	1,868
Light heat and power	195	-	195	136
Cleaning and waste management	4,196	-	4,196	2,036
Premises repairs, renewals and maintenance	636	-	636	262
Other Premises Costs	-	-	-	1,073
Property insurance	270	-	270	258
Administrative overheads				
Telephone, fax and internet	461	-	461	1,994
Stationery and printing	664	-	664	1,232
Hire of equipment	9,531	-	9,531	2,243
Loss of disposal of fixed assets	1,134	-	1,134	-
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
As detailed in Note 27	1,235	-	1,235	5,137
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	506	-	506	146
Financial costs				
Depreciation & Amortisation in total for	4,462	6,276	10,738	10,877
Support costs before reallocation	92,119	6,276	98,395	71,508
Total support costs - Current Year	92,119	6,276	98,395	71,508

The basis of allocation of costs between activities is described under accounting policies

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2024 as required by the SORP 2015

Employee costs not included in direct costs

Salaries - Administrative staff	38,820	-	38,820
Training and welfare - staff	590	-	590
Travel and subsistence - staff	259	-	259

Premises Expenses

Rent payable under operating leases	1,248	-	1,248
Rates and water charges	1,868	-	1,868
Light heat and power	136	-	136
Cleaning and waste management	2,036	-	2,036
Premises repairs, renewals and	262	-	262
Other Premises Costs	1,073	-	1,073
Property insurance	258	-	258

Administrative overheads

Telephone, fax and internet	1,994	-	1,994
Postage	-	-	-
Stationery and printing	1,232	-	1,232
Courier Services	-	-	-
Information and publications	-	-	-
Subscriptions to periodicals	-	-	-
Membership subscriptions	-	-	-
Equipment expenses	-	-	-
Hire of equipment	2,243	-	2,243

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination

As detailed in Note 27	5,137	-	5,137
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Professional fees paid to advisors

Accountancy fees other than	1,758	-	1,758
Consultancy fees	1,571	-	1,571
Other legal and professional	146	-	146

Financial costs

Depreciation & Amortisation in total for	10,877	-	10,877
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Support costs before reallocation	71,508	-	71,508
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Total support costs - Prior Year	71,508	-	71,508
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The basis of allocation of costs between activities is described under accounting policies

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2024 as required by the SORP 2015

27 Other Expenditure - Governance costs

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Other financial services	1,235	-	1,235	5,137
Total additional fees included in support costs at Note 26	1,235	-	1,235	5,137

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	
Independent Examiner's fees	750	-	750	750
Total Governance costs	750	-	750	750

All the expenditure in the prior year was unrestricted.

28 Total Charitable expenditure

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total direct spending	140,491	33,596	174,087	161,069
Total support costs	92,119	6,276	98,395	71,508
Total Governance costs	750	-	750	750
Total charitable expenditure	233,360	39,872	273,232	233,327

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Total direct spending	97,235	63,834	161,069	B2a
Total support costs	71,508	-	71,508	B2d
Total Governance costs	750	-	750	B2e
Total charitable expenditure	169,493	63,834	233,327	B2

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2024 as required by the SORP 2015

29 Expenditure on raising funds and costs of investment management

		Current year	Current year	Current year	Prior Year
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
<i>Current Year</i>		2024	2024	2024	2023
		£	£	£	£
	Marketing & advertising of fundraising	723	-	723	96
	Training course expenses	-	-	-	1,545
Total fundraising costs	B1	723	-	723	1,641
		Prior Year	Prior Year	Prior Year	
		Unrestricted Funds	Restricted Funds	Total Funds	
<i>Prior Year</i>		2023	2023	2023	
		£	£	£	
	Marketing & advertising of fundraising	96	-	96	
	Training course expenses	1,545	-	1,545	
Total fundraising costs	B1	1,641	-	1,641	

JUMP SPACE LIMITED

England & Wales - Charity number 1129085

Accounts

Company Registration Number - 06780801

The Charity Registration Number is - 1129085

Jump Space Limited
(A Company Limited by guarantee)
Report and Accounts

31 May 2023

Jump Space Limited

Trustees' Annual Report for the year ended 31 May 2023

The Trustees present their Report and Accounts for the year ended 31 May 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is: - Jump Space Limited.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1129085.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 29 December 2008

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The Trustees present their Report and Accounts for the year ended 31 May 2023, which also comprises the Directors' Report required by the Companies Act 2006.

The principal operating address

Unit 2 Hardman Street, Stockport Cheshire, SK3 0BJ

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office during the year and on the date the report was approved were :

Danielle Jones

Thomas Keen (Resigned November 2023)

Elinor Philip

Martin Isherwood Smith

Claudia Ricketts-Royle

Nasreen Longden

Jessica Norbury

Secretary

Marie Fisher

Independent Examiner

James Wheelan FCCA

James Wheelan Accountancy Limited

Minshull House, 67 Wellington Road North

Stockport

SK4 2LP

Bankers

The Co-operative Bank

PO Box 250, Delf House

Southway, Skelmersdale

WN8 6WT

Solicitors

Hale Solicitors

Octagon House, 8a Fir Road

Bramhall

Stockport

SK7 2NP

Trustees annual report

Structure, Governance and Management

Background

Jump Space registered as an incorporated private company limited by guarantee on 29th December 2008, gaining charitable status on 8th April 2009 in England and Wales. In October 2010 the charity secured suitable premises in the Edgeley ward of Stockport to deliver its objects and aims and to develop its programme of activities. Between June 2022 and March 2023 user numbers at the centre grew slowly. Jump Space is open six days per week, once open the hours increased back to around 52 per week, but with reduced numbers per session. As of 31st May 2023 Jump Space employed 8 members of staff. Most of the staff are focussed on delivery of the services in the gym with one full time lead coach and three part time coaches, two apprentices and one new development manager who leads the outreach programme and development of new services within the charity

The office is run by the Chief Executive and a part time Office Manager. Jump Space is governed by memorandums and articles of association which are lodged with the charity commission.

The management of the charity is undertaken by the board of trustees who are drawn from a wide range of professions in the local community. Trustees are appointed by the board. Where trustee positions are available the board may invite new members to join to make up the numbers, these individuals must then stand down at the next AGM and be voted on by the board. The board of trustees has been made up of seven full members this year. There are no maximum numbers for the board, however. The board needs a minimum of two unrelated members present to be quorate. Decisions are made by majority vote with the chair having a casting vote where required. The trustees delegate the day to day running of the charity to the Chief Executive and staff, any decisions around major expenditure (over £2500) and those which affect the operation and development of the charity are made by the board. In 2022 a new member of the board was appointed – Nasreen Longden as treasurer. She has a wealth of business and financial experience which will benefit the charity enormously.

The major risk to the charity remains the high running costs, due to the nature of the work and support given to users staffing costs are high. As it is difficult to attain funding through grants for staffing costs this provides a challenge to fundraising. High staffing ratios are maintained in order to provide necessary support to users and to provide opportunities for parents who can often be socially isolated to access respite and social interaction with other parents.

The biggest risk to the charity remains to be Covid 19 epidemic as a future outbreak which results in closure for any period is seriously detrimental to the charity. The charity survived the previous lockdown with support from the National Lottery Covid emergency fund and since reopening the National Lottery reaching communities fund.

Objectives & Activities

Jump Space's objects are to promote community participation in healthy recreation by providing a range of physical activities capable of improving physical health in an inclusive manner, enabling members to learn and develop as individuals; and to provide and assist in providing facilities for sport, recreation or other leisure time occupation for such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances and specifically those members of the community with a disability or for the public at large in the interests of social welfare and with the object of improving their conditions of life; and to advance the education of children and young people and to provide opportunities for them to develop their full capacities and enable them to become responsible members of society and to educate coaches working in a range of sports, specialising in the provision of inclusive activity .

The specific aims of the charity for this year have been:-

1. To grow income back to pre-pandemic levels
2. To consult with members about future development of the charity
3. To redevelop the centre to maximise available income streams
4. To strengthen the board
5. To continue to invest in staff development and support the growth in staff leadership skills throughout the team.

Meet the team

The Trustees

Danielle Jones – Chair



Danielle joined the board of trustees in 2012. She became associated with the charity through her children's participation in sessions run by Marie & Lynsey in their community based club. She has a background in Social work and is employed as a Senior Social worker for Manchester Adult Mental Health Services.

Elinor Philp - Trustee



Elinor joined the board in 2019. She is a parent of an adult participant at Jump Space. Elinor brings her experience of the health system and of her family journey to the board which gives the board another angle of expertise. She has worked as a Paediatric physiotherapist for over 20 years. Additionally, she is a registered adult nurse. She has been qualified for 35 years and over the years have worked in a variety of settings.

Thomas Keen- Secretary



Thomas joined the board in 2017. He has been a participant at Jump Space since it opened.

Martin Isherwood Smith – Trustee



Martin is a Senior Probation Officer for the National Probation Service who's son Kyan has been attending Jump Space for about 7 years. Over the years Martin and his family have really embraced Jump Space. Martin brings his knowledge of safeguarding through his employment as well as his experience through having a child with disabilities himself to the Jump Space trustees. Martin is also the safeguarding lead for trustees

Claudia Ricketts Royle - Trustee



Claudia joined the trustees in 2021. She works for the probation service and volunteers with a number of local organisations. This year Claudia took over leaf responsibility on the board for Health & Safety

Jessica Norbury – Trustee



Jessica joined the trustees as a junior member in 2021 as a participant representative for the organisation. Jessica has been a participant at Jump Space for several years and wants to support the development of the charity. Jessica also volunteers at sessions with younger children at Jump Space.

Nasreen Longden - Treasurer



Nas joined the board of trustees in 2022 as treasurer. Nas's son, who has complex additional needs, attends Jump Space weekly and this is where her passion for the charity originated. Nas is a Tax Director at a management consulting firm and has an accounting and tax background.

Staff & Volunteers

Marie Fisher Chief Executive Officer and Founder



Marie is the driving force behind Jump Space. With a career base in disability sports development at National level and sports coaching. Marie has used all her experience and expertise to develop Jump Space and is dedicated to seeing the centre grow into a community hub for the local community showcasing disability sport.

Ashlea Kirby Richardson- Office Manager



Ashlea joined the team as Office Manager in December 2022. She is a mum of 2 young boys and also a part time care worker.

Craig Edmondson Lead Coach & Health & Safety Manager



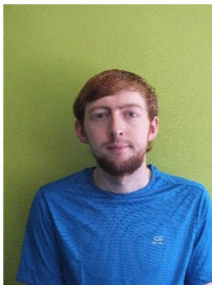
Craig heads up the coaching team at the centre. He joined Jump Space shortly after the centre opened, having been a volunteer coach in the past. His background in leisure and his commitment to the charity has been instrumental to its success to date.

Lynsey McIntosh Part Time Senior Coach and Founder



Lynsey and Marie coached together for many years prior to establishing Jump Space. Lynsey formerly worked as a secondary school teacher, coaching at the centre on a Saturday morning. However, from May 22 Lynsey joined the staff team on a more formal footing becoming the development manager and outreach lead for the charity.

Nathan Prior - Coach



Nathan joined the team in September 2013. He works at the Jump Space centre as a coach. Nathan is a confident coach who has a quiet empathy with the participants he works with. He is a valued member of the coaching team.

Ryan O'Sullivan – Coach



Ryan joined the coaching team in 2016 and is a key member of the coaching team. He is enthusiastic and knowledgeable and encourages all participants to take part and have fun.

Stephen Isherwood Smith - Coach



Stephen joined the staff after several years as a volunteer and parent of a member, he is continuing to grow in confidence with every session he coaches.

Sid Camino – Apprentice



Sid joined Jump Space in September 2022 as an apprentice Rebound Therapy Coach

Ryan Newman – Apprentice



Ryan joined Jump Space in September 2022 as an apprentice Rebound Therapy Coach

Volunteers

Jump space continues to attract volunteers of all ages and abilities, we welcome young people to train up as play leaders and some move on to train to teach Rebound Therapy. Our adult supporters assist individuals at a variety of sessions giving as much time as they have available. We also have links to local school who we support by providing work experience which supports our volunteer development and recruitment. We encourage young people to volunteer from the age of 14 years teaching them to be play leaders. At 16 if they are interested, we encourage them to start coaching rebound therapy and put them through their coach training. We actively recruit volunteers from our members and through this year have had 4 individuals with impairments working as volunteers at sessions.



How we achieved our Aims

Danielle Jones (Chair)

After the many and varied difficulties experienced by Jump space during Covid it has been wonderful to be fully open once more and to hear the happy sound of our service users once again filling our building.

Of course, it has taken a little time to be fully up and running and there have had to be some adjustments made to the timetable and our way of working whilst our service users settle back into their routines.

We have been delighted to secure major funding from the National Lottery which will provide us with secure core funding through until September 2023 and will help us to realise some of our development goals such as revamping and improving our gym space using other funding resources. The centre has been in great need of refurbishment and we are planning to change the way in which we use the space so that we can better meet the needs of our service users. This will include improving our provision for one to one sessions in a way that means that we no longer have to close the gym to other users whilst the one to one sessions are taking place. The current system is financially punitive to us and with our new plans we will be able to hold group sessions whilst maintaining privacy for those who require it.

We are also planning to refurbish and reopen our upstairs cafe space and encourage our parents and carers to use it as a place to relax, chat and perhaps support each other by sharing experiences and knowledge. It can also be used for more formal meetings and information sessions.

This year we have been fortunate to welcome a new office manager who is taking on the much needed task of organising and streamlining our administration.

We have also welcomed two apprentices who are working alongside our experienced staff whilst they learn new skills and work toward formal qualifications. They have already proved to be very popular with the service users, parents and carers.

Looking to the future we are busy planning our refurbishment and we are aware that we must continue to develop our service in a way that ensures that we are moving along with ever changing demands so that we ensure that the needs of those who use Jump Space continue to be met.

Most of all we hope to continue to provide a joyful space for all who come to our building.

Martin Isherwood Smith (Safeguarding Lead)

"It's been another wonderful 12 months being a trustee for Jump Space and overseeing a challenging yet rewarding period. The organisation has been through some necessary changes and welcomed new staff and new clients. As safeguarding trustee I have had a few issues to

deal with this year however they have been dealt with professionally and swiftly by all those involved and have resulted in new practices being put in place improving the safe environment we thrive for. Going forward my aim is to ensure all safeguarding practices are as robust as possible and continue to support Marie and the organisation in any way possible continuing Jump Space as the fantastic and well needed space for families across the North West."

Elinor Philp - trustee

At Jump Space we aim to promote inclusive participation in physical recreation through a variety of activities for adults and children, particularly those with a disability, in a safe and supportive environment. This supports physical health, mental well being, social interaction, communication and positive behaviour; all of which contribute to helping individuals to learn and develop as individuals.

Our coaches are highly trained and skilled to specialise in providing inclusive programmes to meet the needs of individuals.

This year we aimed to:

- Secure new premises - this was delayed due to the pandemic. However, we have now secured a new lease for the current building for a further 10 years meaning we can concentrate on refurbishment rather than relocation.
- Boost volunteer programme numbers as part of our post pandemic recovery.
- Introduce a direct debit payment system to all pre-booked class sessions. This will help to balance the books more effectively, accounts will be more up to date and it will reduce the amount of admin time spent chasing outstanding payments.

Next year we hope to:

- Upgrade/redesign our building so that it is fit for purpose and to future proof ideas for diversification. This will support growth and sustainability. In the short term we plan to re-open the cafe and provide additional community access / meeting spaces - this will support outreach to the local community and provide income generation. We are hopeful this will happen within the next 12 months. We will work in partnership with staff and our service users for contributions to design ideas and planning.
- Continue to explore additional funding and grant opportunities to also support growth and sustainability.
- Continue to work to boost attendee numbers.
- Continue to invest in our staff to promote development and leadership.

Nas Longden - treasurer

I am pleased to have joined the board of trustees at Jump Space during such a period of positive transition. As a parent of a jump space member I really felt the impact of the Covid period closure and so was keen to become involved in supporting the charity to flourish post Covid.

The finances were well managed by the existing board members and Jump Space management and I am pleased to be involved in supporting any financial decision making.

I foresee our challenge for the next year will be to generate enough income to cover the ever increasing operating costs. However, I am encouraged by the ongoing discussions on how to increase and diversify revenue generation. I look forward to continuing on the board.

Public Benefit

What difference did we make this year?

Jump Space continues to re-establish itself post covid as a major community provider for physical activity for disabled people in Stockport, Greater Manchester and the Northwest.

Many community resources haven't reopened since covid making the work of Jump Space even more crucial in providing opportunities for disabled people of all ages to be active and have social opportunities.

The Rebound Therapy programme offers one of the only types of physical activity which can be accessed by people with severe and complex needs this helps to improve individual's health and wellbeing and reduce incidence of illness which in turn reduces pressure on medical services. This element of our programme has grown significantly through this year with increased demand influencing our plans for the redevelopment of the centre.

With 56 hours of activities across all ages and abilities Jump Space has been able to offer something to everyone, this includes parents and carers who get to meet others in similar situations, reducing social isolation and providing opportunities to share ideas and support.

What we hope to achieve in the future.

Jump Space wants to continue to grow and become self-sustaining. As we finally have confirmation that we are secure in our current venue we have been able to plan and consult with participants, carers and parents on what they want to see from Jump Space in the future, this is enabling us to be responsive and make changes that meet our community's needs.

The next year will see the charity making much needed renovation and improvements to the centre, enabling an expansion of services and introduction of new activities.

Financial Review

The charity's financial position at the end of the year ended 31 May 2023

The financial position of the charity at 31 May 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows, net income for the year was £37,521 (2022: £113,305), of which £20,186 was unrestricted. Total unrestricted funds at the year end amounted to £212,629 (2022: £177,807) of which £14,636 (2022: £14,636) were designated funds.

The Directors determine that the level of reserves held by the charity are suitable to support the ongoing running costs of the charity.

Corporate Supporters & Grant Providers

The National Lottery Community Fund

TNL community fund provided 2 years funding post covid to help the charity recover. This amounted to over £180k over two years supporting core costs enabling the charity to re-establish and regain financial security. 2022-23 is the second and final year of this funding.



Music Agency

Community Supporters

The Village Chippy

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and 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 business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act.

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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102,

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees.

Danielle Jones

Danielle Jones
Director and Trustee

Date: 26/02/2024

Jump Space Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 May 2023

I report to the Trustees on my examination of the financial statements of the charitable company for the year ended 31 May 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out later in these accounts.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Jump Space Limited

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP). I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

I have completed my examination and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 May 2023 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of FCCA;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



James Wheelan - Independent Examiner

FCCA

Minshull House
67 Wellington Road North
Stockport
SK4 2LP

This report was signed on 26/02/2024

Jump Space Limited - Statement of Financial Activities for the year ended 31 May 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 May 2023, as required by the Companies Act 2006)

	Notes	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	20	7,255	81,169	88,424	172,473
Charitable activities	21	184,065	-	184,065	151,159
Other trading activities	23	-	-	-	4
Total income		191,320	81,169	272,489	323,636
Expenditure on:					
Raising funds	29	1,641	-	1,641	3,706
Charitable activities	28	169,493	63,834	233,327	206,625
Total expenditure		171,134	63,834	234,968	210,331
Net income for the year		20,186	17,335	37,521	113,305
Net income after transfers		20,186	17,335	37,521	113,305
Net movement in funds		20,186	17,335	37,521	113,305
Reconciliation of funds:-					
Total funds brought forward		192,443	15,495	207,938	94,633
Total funds carried forward	16	212,629	32,830	245,459	207,938

All activities derive from continuing operations

The notes attached form an integral part of these accounts.

Jump Space Limited - Statement of Financial Activities for the year ended 31 May 2023

Jump Space Limited - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:			
Donations & Legacies	17,602	154,871	172,473
Charitable activities	151,159	-	151,159
Other trading activities	4	-	4
Total income	168,765	154,871	323,636
Expenditure on:			
Raising funds	2,908	798	3,706
Charitable activities	64,738	141,887	206,625
Total expenditure	67,646	142,685	210,331
Net gains on investments	-	-	-
Net income for the year	101,119	12,186	113,305
Transfers between funds	12,572	(12,572)	-
Net income after transfers	113,691	(386)	113,305
Net movement in funds	113,691	(386)	113,305
Reconciliation of funds:-			
Total funds brought forward	92,122	2,511	94,633
Total funds carried forward	205,813	2,125	207,938

All activities derive from continuing operations

The notes attached form an integral part of these accounts.

Jump Space Limited - Statement of Financial Activities for the year ended 31 May 2023

Jump Space Limited - Resources applied in the year ended 31 May 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	37,521	113,305
Resources applied on functional fixed assets	(1,649)	(4,957)
Net resources available to fund charitable activities	<u>35,872</u>	<u>108,348</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

Movements in revenue and capital funds for the year ended 31 May 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	192,443	15,495	207,938	94,633
Recognised gains and losses before transfers	<u>20,186</u>	<u>17,335</u>	<u>37,521</u>	<u>113,305</u>
	212,629	32,830	245,459	207,938
Closing revenue funds	<u>212,629</u>	<u>32,830</u>	<u>245,459</u>	<u>207,938</u>

Designated revenue funds included within the unrestricted funds above

	Total Funds 2023 £	Last year Total Funds 2022 £
At 1 June	14,636	14,636
Transfer (to)/from revenue accumulated funds	-	-
At 31 May	<u>14,636</u>	<u>14,636</u>

The purposes for which these funds have been designated are described in Note 18 to the accounts.

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	197,993	32,830	230,823	193,302
Revenue designated funds	14,636	-	14,636	14,636
Total funds	<u>212,629</u>	<u>32,830</u>	<u>245,459</u>	<u>207,938</u>

Jump Space Limited - Balance Sheet as at 31 May 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	10	6,189	15,417
Current assets			
Debtors	11	17,522	16,719
Cash at bank and in hand		242,369	202,696
Total current assets		<u>259,891</u>	<u>219,415</u>
Creditors: amounts falling due within one year	12	<u>(20,621)</u>	<u>(26,894)</u>
Net current assets		239,270	192,521
The total net assets of the charity		<u>245,459</u>	<u>207,938</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds			
Restricted Revenue Funds	16	32,830	15,495
		32,830	15,495
Unrestricted Funds			
Unrestricted Revenue Funds	16	197,993	177,807
		197,993	177,807
Designated Funds			
Designated Revenue Funds	16	14,636	14,636
		14,636	14,636
Total charity funds		<u>245,459</u>	<u>207,938</u>

Jump Space Limited - Balance Sheet as at 31 May 2023

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner included after the trustees annual report.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Danielle Jones

Danielle Jones

Trustee

Approved by the board of trustees on 26/02/2024

The notes attached form an integral part of these accounts.

Jump Space Limited

Cash Flow Statement for the year ended 31 May 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net cash provided by operating activities as shown below	A <u>41,322</u>	<u>124,177</u>
Cash flows from investing activities		
Purchase of property, plant and equipment	(1,649)	(4,957)
Net cash provided by investing activities	B <u>(1,649)</u>	<u>(4,957)</u>
Cash flows from financing activities		
Net cash provided by financing activities	C <u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C <u>39,673</u>	<u>119,220</u>
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 May 2023	39,673	119,220
Cash and cash equivalents at 1 June 2022	<u>202,696</u>	<u>64,333</u>
Cash at bank and in hand less overdrafts at 31 May	<u>242,369</u>	<u>183,553</u>

Jump Space Limited

Cash Flow Statement for the year ended 31 May 2023

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	37,521	113,305
Adjustments for :-		
Depreciation charges	10,877	10,464
Decrease in debtors	(803)	(3,313)
Increase in creditors, excluding loans	(6,273)	3,721
Net cash provided by operating activities	A	
	<u>41,322</u>	<u>124,177</u>

Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand at for the year ended 31 May 2023	242,369	202,696
Total cash and cash equivalents	<u>242,369</u>	<u>202,696</u>

Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows</i>	<i>At end of year</i>
Cash	202,696	39,673	242,369
Total	<u>202,696</u>	<u>39,673</u>	<u>242,369</u>

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2023

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2023

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Leasehold premises	10% over the life of the lease
Plant and machinery	25% straight line

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2023

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

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 Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments on the charity's position.

5 Net surplus before tax in the financial year

	2023	2022
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	10,877	10,464
Pension costs	3,600	2,696

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2023

6 Staff costs and emoluments

<i>Salary costs</i>	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	143,446	121,965
Employer's National Insurance for all staff	5,021	3,718
Employer's operating costs of defined contribution pension schemes	3,600	2,696
Total salaries, wages and related costs	152,067	128,379

The estimated full time equivalent number of all staff employed in the year was

7 7

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	5	5
Engaged on management and administration	2	2
<i>The estimated full time equivalent number of all staff employed as above</i>	7	7

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Key management personnel

The remuneration in the year year was	63,309	63,860
Pension contributions paid by the employer	2,017	2,059
<i>Total remuneration package included in total salaries above</i>	65,328	65,919

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2023

9 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Deferred income	14,878	14,878	5,957	5,957
Total	<u>14,878</u>	<u>14,878</u>	<u>5,957</u>	<u>5,957</u>
			2023	2022
			£	£
These deferrals are included in creditors			<u>5,957</u>	<u>14,878</u>
<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Deferred income	14,878	-	-	14,878
Total	<u>14,878</u>	<u>-</u>	<u>-</u>	<u>14,878</u>
			2,021	
			£	
These deferrals are included in creditors			<u>14,878</u>	

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2023

10 Tangible fixed assets

<i>Current Year</i>	Plant & Machinery	Short leasehold alterations	Total
	£	£	£
Cost			
At 1 June 2022	124,298	49,880	174,178
Additions	1,649	-	1,649
At 31 May 2023	125,947	49,880	175,827
Depreciation			
At 1 June 2022	110,546	48,215	158,761
Charge for the year	9,552	1,325	10,877
At 31 May 2023	120,098	49,540	169,638
Net book value			
At 31 May 2023	5,849	340	6,189
At 31 May 2022	13,752	1,665	15,417
<i>Prior Year</i>	Plant & Machinery	Short leasehold alterations	Total
	£	£	£
Cost			
01 June 2021	119,341	49,880	169,221
Additions	4,957	-	4,957
31 May 2022	124,298	49,880	174,178
Depreciation			
01 June 2021	101,407	46,890	148,297
Charge for the year	9,139	1,325	10,464
31 May 2022	110,546	48,215	158,761
Net book value			
31 May 2022	13,752	1,665	15,417
31 May 2021	17,934	2,990	20,924

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2023

11 Debtors

	2023	2022
	£	£
Trade debtors	4,418	9,339
Prepayments and accrued income	13,104	7,380
	17,522	16,719

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	5,846	5,585
Accruals	6,801	4,008
Deferred Income - Unrestricted & designated funds	5,957	14,878
PAYE, NIC VAT and other taxes	569	1,412
Other creditors	1,448	1,011
	20,621	26,894

13 Financial commitments under operating leases

	2023	2022
	£	£
At the year end the charity had annual commitments under non-cancellable		
Operating leases which expire:		
within one year	31,200	31,200
within two to five years	10,400	10,400
	41,600	41,600

14 Income and Expenditure account summary

	2023	2022
	£	£
At 1 June 2022	207,938	94,633
Surplus after tax for the year	37,521	113,305
At 31 May 2023	245,459	207,938

15 Particulars of how particular funds are represented by assets and liabilities

At 31 May 2023	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	6,189	-	-	6,189
Current Assets	212,425	14,636	32,830	259,891
Current Liabilities	(20,621)	-	-	(20,621)
	197,993	14,636	32,830	245,459
At 1 June 2022				
	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	15,417	-	-	15,417
Current Assets	189,284	14,636	15,495	219,415
Current Liabilities	(26,894)	-	-	(26,894)
	177,807	14,636	15,495	207,938

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2023

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 17 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	177,807	20,186	-	197,993
Designated Revenue Funds	14,636	-	-	14,636
Total unrestricted and designated funds	192,443	20,186	-	212,629
Restricted funds:-				
National Lottery	15,495	17,335	-	32,830
Department for Work and Pensions	-	-	-	-
Total restricted funds	15,495	17,335	-	32,830
Total charity funds	207,938	37,521	-	245,459

Change in total funds over the year as shown in Note 15, analysed by individual funds - prior year

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 17 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	77,486	100,321	-	177,807
Designated Revenue Funds	14,636	-	-	14,636
Total unrestricted and designated funds	92,122	100,321	-	192,443
Restricted funds:-				
National Lottery	-	15,495	-	15,495
Stockport Local Fund	2,511	(2,511)	-	-
Manchester Aiming High	-	-	-	-
Department for Work and Pensions	-	-	-	-
Total restricted funds	2,511	12,984	-	15,495
Total charity funds	94,633	113,305	-	207,938

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2023

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	191,320	(171,134)	-	20,186
Restricted funds:-				
National Lottery	70,676	(53,341)	-	17,335
Department for Work and Pensions	1,493	(1,493)	-	-
	272,489	(234,968)	-	37,521

18 The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Revenue Funds Management have allocated the value of specialist equipment to a designated fund, to ensure that the Charity can replace this essential equipment.

Restricted funds:-

National Lottery Grant funding for project Jump Space up and away

Department for Work and Pensions Funding towards a Kickstart apprentices

19 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

20 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Donations	5,838	-	5,838	5,602
Total donations and gifts from individuals	5,838	-	5,838	5,602
	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Revenue grants from government and public bodies				
Grants	-	81,169	81,169	166,871
Total public sector revenue grants	-	81,169	81,169	166,871
Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis				
	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Non public grants	1,417	-	-	-
Total Revenue grants and donations from non public bodies (Include Gift Aid	1,417	-	-	-
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	7,255	81,169	87,007	172,473

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2023 as required by the SORP 2015

21 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total funds
	Funds	Funds		
	2023	2023	2023	2022
	£	£	£	£
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	184,065	-	184,065	151,159
Total Primary purpose and ancillary trading	184,065	-	184,065	151,159
<i>Prior year</i>	Prior Year	Prior Year	Prior Year	
	Unrestricted	Restricted	Total Funds	
	Funds	Funds		
	2022	2022	2022	
	£	£	£	
Primary purpose and ancillary trading				
Grants	-	-	-	
Total Primary purpose and ancillary trading	151,159	-	151,159	

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2023 as required by the SORP 2015

22 Total Income from charitable activities

<i>Current year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Total income from charitable trading	184,065	-	184,065	151,159
Total from charitable activities A2	184,065	-	184,065	151,159

Income from charitable activities - Prior Year analysis

<i>Prior year</i>	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	Total Funds
	2022	2022	2022
	£	£	£
Total income from charitable trading	151,159	-	151,159
	151,159	-	151,159

23 Income from other, non charitable, trading activities

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Income from fundraising events	-	-	-	4
Total from other activities A3	-	-	-	4

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2023 as required by the SORP 2015

24 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Bank Interest Receivable	-	-	-	-
Total investment income	A4	-	-	-

25 Expenditure on charitable activities - Direct spending

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Gross wages and salaries - charitable activities	41,646	62,980	104,626	87,734
Employers' NI - Charitable activities	5,021	-	5,021	3,718
Defined contribution pension costs - charitable activities	3,600	-	3,600	2,696
Temporary Staff - Charitable Activities	-	-	-	3,962
Card machine and Gocardless costs	1,106	-	1,106	959
Electricity, gas and general rates	4,092	-	4,092	4,304
Equipment - under £100	-	-	-	159
Rent	29,098	854	29,952	30,301
Repairs and renewals	6,293	-	6,293	5,985
Insurance	6,201	-	6,201	4,891
Subscriptions - PRS, TV, PPL, CRB	178	-	178	1,864
Total direct spending	B2a	63,834	161,069	146,573

All the expenditure in the prior year was unrestricted.

Prior Year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2022	2022	2022
	£	£	£
Gross wages and salaries - charitable activities	33,111	54,623	87,734
Employers' NI - Charitable activities	1,790	1,928	3,718
Defined contribution pension costs - charitable activities	1,750	946	2,696
Temporary Staff - Charitable Activities	3,962	-	3,962
Card machine and Gocardless costs	959	-	959
Electricity, gas and general rates	2,762	-	4,304
Equipment - under £100	159	-	159
Rent	11,716	-	30,301
Repairs and renewals	3,888	-	5,985
Insurance	3,201	1,690	4,891
Subscriptions - PRS, TV, PPL, CRB	1,629	235	1,864
Total direct spending	B2a	59,422	146,573

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2023 as required by the SORP 2015

26 Support costs for charitable activities

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2023	2023	2023	2022
	£	£	£	£
Employee costs not included in direct costs				
Salaries - Administrative staff	38,820	-	38,820	30,269
Training and welfare - staff	590	-	590	2,306
Travel and subsistence - staff	259	-	259	986
Premises Expenses				
Rent payable under operating leases	1,248	-	1,248	1,263
Rates and water charges	1,868	-	1,868	2,376
Light heat and power	136	-	136	154
Cleaning and waste management	2,036	-	2,036	1,625
Premises repairs, renewals and maintenance	262	-	262	249
Other Premises Costs	1,073	-	1,073	247
Property insurance	258	-	258	204
Administrative overheads				
Telephone, fax and internet	1,994	-	1,994	1,311
Stationery and printing	1,232	-	1,232	521
Hire of equipment	2,243	-	2,243	1,756
Sundry expenses	-	-	-	577
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
As detailed in Note 27	5,137	-	5,137	4,981
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	146	-	146	13
Financial costs				
Depreciation & Amortisation in total for	10,877	-	10,877	10,464
Support costs before reallocation	71,508	-	71,508	59,302
Total support costs - Current Year	71,508	-	71,508	59,302

The basis of allocation of costs between activities is described under accounting policies

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2023 as required by the SORP 2015

	Current year Unrestricted Funds	Current year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>	2023	2023	2022
	£	£	£
Employee costs not included in direct costs			
Salaries - Administrative staff	9,171	21,098	30,269
Training and welfare - staff	2,306	-	2,306
Travel and subsistence - staff	986	-	986
Premises Expenses			
Rent payable under operating leases	1,263	-	1,263
Rates and water charges	2,376	-	2,376
Light heat and power	154	-	154
Cleaning and waste management	1,625	-	1,625
Premises repairs, renewals and	249	-	249
Other Premises Costs	247	-	247
Administrative overheads			
Telephone, fax and internet	949	362	1,311
Postage	-	-	-
Stationery and printing	294	227	521
Courier Services	-	-	-
Information and publications	-	-	-
Subscriptions to periodicals	-	-	-
Membership subscriptions	-	-	-
Equipment expenses	-	-	-
Hire of equipment	855	901	1,756
Sundry expenses	577	-	577
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination			
As detailed in Note 27	-	-	4,981
Professional fees paid to advisors			
Other legal and professional	-	13	13
Financial costs			
Depreciation & Amortisation in total for	10,464	-	10,464
Support costs before reallocation	31,720	22,601	59,302
Total support costs - Prior Year	31,720	22,601	59,302

The basis of allocation of costs between activities is described under accounting policies

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2023 as required by the SORP 2015

27 Other Expenditure - Governance costs

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Fees paid to the examiner's firm	-	-	-	-
Other financial services	5,137	-	5,137	4,981
Total additional fees included in support costs at Note 26	5,137	-	5,137	4,981
Independent Examiner's fees	750	-	750	750
Total Governance costs	750	-	750	750

28 Total Charitable expenditure

Current Year

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total direct spending	97,235	63,834	161,069	146,573
Total support costs	71,508	-	71,508	59,302
Total charitable expenditure	169,493	63,834	233,327	206,625

Prior Year

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Total direct spending	64,927	59,422	146,573	
Total support costs	31,720	22,601	59,302	
Total charitable expenditure	97,397	82,023	206,625	

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2023 as required by the SORP 2015

29 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Current Year					
	Marketing & advertising of fundraising	96	-	96	119
	Training course expenses	1,545	-	1,545	3,573
	Vending costs	-	-	-	14
Total fundraising costs	B1	1,641	-	1,641	3,706
Prior Year					
		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
	Marketing & advertising of fundraising	(487)	606	119	
	Training course expenses	3,381	192	3,573	
Total fundraising costs	B1	2,908	798	3,706	

JUMP SPACE LIMITED

England & Wales - Charity number 1129085

Accounts

Company Registration Number - 06780801

Charity Registration Number - 1129085

Jump Space Limited
(A Company Limited by guarantee) Report
and Accounts

31 May 2022

Jump Space Limited

Trustees' Annual Report for the year ended 31 May 2022

The Trustees present their Report and Accounts for the year ended 31 May 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is: - Jump Space Limited.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1129085.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 29 December 2008

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The Trustees present their Report and Accounts for the year ended 31 May 2022, which also comprises the Directors' Report required by the Companies Act 2006.

The principal operating address

Unit 2 Hardman Street, Stockport Cheshire, SK3 0BJ

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office during the year and on the date the report was approved were :

Danielle Jones

Alun Jones (resigned 23 August 2021)

Jill Jones (resigned 23 August 2021)

Thomas Keen

Elinor Philip

Sarah Green (resigned 18 October 2022)

Jodye Laxton (resigned 31 December 2021)

Martin Isherwood Smith

Claudia Ricketts (appointed 22 March 2022)

Secretary

Marie Fisher

Independent Examiner

James Wheelan FCCA

James Wheelan Accountancy Limited

Minshull House,67 Wellington Road North

Stockport

SK4 2LP

Bankers

The Co-operative Bank

PO Box 250, Delf House

Southway, Skelmersdale

WN8 6WT

Solicitors

Hale Solicitors

Octagon House, 8a Fir Road

Bramhall

Stockport

SK7 2NP

Trustees annual report

Structure, Governance and Management

Background

Jump Space registered as an incorporated private company limited by guarantee on 29th December 2008, gaining charitable status on 8th April 2009 in England and Wales. In October 2010 the charity secured suitable premises in the Edgeley ward of Stockport to deliver its objects and aims and to develop its programme of activities. Jump Space re-opened after the Covid crisis in April 2021 with a reduced service to start with. Between June 2021 and March 2022 user numbers at the centre grew slowly. Jump Space is open six days per week, once open the hours increased back to around 52 per week, but with severely reduced numbers per session. As of 31st May 2022, Jump Space employed 6 members of staff. Most of the staff are focussed on delivery of the services in the gym with one full time lead coach and three part time coaches, and one new development manager who leads the outreach programme and development of new services within the charity

The office is run by the Chief Executive. Jump Space is governed by memorandums and articles of association which are lodged with the charity commission.

The management of the charity is undertaken by the board of trustees who are drawn from a wide range of professions in the local community. Trustees are appointed by the board. Where trustee positions are available the board may invite new members to join to make up the numbers, these individuals must then stand down at the next AGM and be voted on by the board. The board of trustees has been made up of six full members and one junior member this year. There are no maximum numbers for the board, however. The board needs a minimum of two unrelated members present to be quorate. Decisions are made by majority vote with the chair having a casting vote where required. The trustees delegate the day to day running of the charity to the Chief Executive and staff, any decisions around major expenditure (over £2500) and those which affect the operation and development of the charity are made by the board.

The major risk to the charity remains the high running costs, due to the nature of the work and support given to users staffing costs are high. As it is difficult to attain funding through grants for staffing costs this provides a challenge to fundraising. High staffing ratios are maintained in order to provide necessary support to users and to provide opportunities for parents who can often be socially isolated to access respite and social interaction with other parents.

The biggest risk to the charity remains to be Covid 19 epidemic as a future outbreak which results in closure for any period is seriously detrimental to the charity. The charity only survived the previous lockdown with support from the National Lottery Covid emergency fund and since reopening the National Lottery reaching communities fund.

Objectives & Activities

Jump Space's objects are to promote community participation in healthy recreation by providing a range of physical activities capable of improving physical health in an inclusive manner, enabling members to learn and develop as individuals; and to provide and assist in providing facilities for sport, recreation or other leisure time occupation for such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances and specifically those members of the community with a disability or for the public at large in the interests of social welfare and with the object of improving their conditions of life; and to advance the education of children and young people and to provide opportunities for them to develop their full capacities and enable them to become responsible members of society and to educate coaches working in a range of sports, specialising in the provision of inclusive activity .

The specific aims of the charity for this year have been:-

1. To reopen the centre and rebuild the client base.
2. To grow income back to pre-pandemic levels
3. To strengthen the board
4. To begin to relook for new premises which was delayed through covid.
5. To continue to invest in staff development and support the growth in staff leadership skills throughout the team.



Meet the team

The Trustees

Danielle Jones – Chair



Danielle joined the board of trustees in 2012. She became associated with the charity through her children's participation in sessions run by Marie & Lynsey in their community based club. She has a background in Social work and is employed as a Senior Social worker for Manchester Adult Mental Health Services.

Sarah Green - Treasurer



Sarah is a retired Primary Head teacher, with extensive experience of working in main stream schools with children from 3 to 11yrs old; many with complex physical, learning and emotional needs (autism, registered blind, traumatised war refugees, English as an additional language...)

Elinor Philp - Trustee



Elinor joined the board in 2019. She is a physiotherapist. She is also a parent of an adult participant at Jump Space. Elinor brings her experience of the health system and of her family journey to the board which gives the board another angle of expertise.

Thomas Keen- Secretary



Thomas joined the board in 2017. He has been a participant at Jump Space since it opened.

Martin Isherwood Smith – Trustee



Martin is a Senior Probation Officer for the National Probation Service who's son Kyan has been attending Jump Space for about 7 years. Over the years Martin and his family have really embraced Jump Space. Martin brings his knowledge of safeguarding through his employment as well as his experience through having a child with disabilities himself to the Jump Space trustees. Martin is also the safeguarding lead for trustees

Claudia Ricketts Royle - Trustee



Claudia joined the trustees in 2021. She works for the probation service and volunteers with a number of local organisations.

Jessica Norbury – Junior Trustee



Jessica joined the trustees as a Junior member in 2021 as a participant representative for the organisation. Jessica has been a participant at Jump Space for a number of years and wants to support the development of the charity. Jessica also volunteers at sessions with younger children at Jump Space.

Staff & Volunteers

Marie Fisher Chief Executive Officer and Founder



Marie is the driving force behind Jump Space. With a career base in disability sports development at National level and sports coaching. Marie has used all her experience and expertise to develop Jump Space and is dedicated to seeing the centre grow into a community hub for the local community showcasing disability sport.

Craig Edmondson Lead Coach & Health & Safety Manager



Craig heads up the coaching team at the centre. He joined Jump Space shortly after the centre opened, having been a volunteer coach in the past. His background in leisure and his commitment to the charity has been instrumental to its success to date.



Lynsey McIntosh Part Time Senior Coach and Founder

Lynsey and Marie coached together for many years prior to establishing Jump Space. Lynsey formerly worked as a secondary school teacher, coaching at the centre on a Saturday morning. However, from May 22 Lynsey joined the staff team on a more formal footing becoming the development manager and outreach lead for the charity.

Nathan Prior - Coach



Nathan joined the team in September 2013. He works at the Jump Space centre as a coach. Nathan is a confident coach who has a quiet empathy with the participants he works with. He is a valued member of the coaching team.



Ryan O'Sullivan - Coach

Ryan joined the coaching team in 2016 and is a key member of the coaching team. He is enthusiastic and knowledgeable and encourages all participants to take part and have fun.

Stephen Isherwood Smith - Coach



Stephen joined the staff after several years as a volunteer and parent of a member, he is continuing to grow in confidence with every session he coaches.

Volunteers

Jump space continues to attract volunteers of all ages and abilities, we welcome young people to train up as play leaders and some move on to train to teach Rebound Therapy. Our adult supporters assist individuals at a variety of sessions giving as much time as they have available. We also have links to local school who we support by providing work experience which supports our volunteer development and recruitment. We encourage young people to volunteer from the age of 14 years teaching them to be play leaders. At 16 if they are interested we encourage them to start coaching rebound therapy and put them through their coach training. We actively recruit volunteers from our members and through this year have had 4 individuals with impairments working as volunteers at sessions.



How we achieved our Aims

On reopening many of the sessions we offered prior to the pandemic were only available with reduced capacity to limit people in the centre, this created its own challenges with new systems to be learnt by staff and customers. Within the first 3 months we were back to offering 52 hours per week of sessions but with slightly different formats.

Class based activity resumed starting with 10 people maximum in the class, rising to 12 by May 22, however, we have decided not to increase numbers to pre covid levels (15) to provide reassurance for clients.

Our 1:1 sessions increased in number with 16 + sessions per week, we also added a small 1:1 rebound space into the centre where the ball pool was pre covid, this allowed us to offer more rebound sessions for people with more complex issues who have been nervous about returning.

Schools & groups - we continued to offer 3 sessions per week to children from Lisburne school throughout the year. Zeno and Stockdales returned although they had to reduce numbers in sessions to meet their risk assessment for covid. Manchester short breaks programme was recommissioned, and we continue to provide a weekly 2-hour session for children who are referred from Manchester.

Our baby and toddler play sessions resumed with 2 x 1-hour sessions per week and these continue to be popular

Our social media presence dropped during the pandemic as we had little to report, although we tried to post occasionally to keep in touch with our followers. Numbers of followers remained stable.

By May 2022 we were welcoming around 400 people per week to the centre for activities, with ages from 0 – 58 years.

Public Benefit

What difference did we make this year?

Recovery post pandemic has been slow, the client base which Jump Space has spent much of lock down either shielding or with little or no activity in the community. Many were cautious about starting to reuse community-based resources. Jump Space strived to create a covid safe environment and for the initial 12 months post covid added in extra cleaning sessions after each class or group to ensure infection transmission was reduced. This reduced available delivery time but paid off as we only had one closure between April 21 and May 22 through covid.

This helped to reassure our clients that it was safe to return and build confidence in community activities again. Many activities particularly for adults with disability had not reopened by May 22 so we have provided much-needed activity for many adults with disability when there were minimal opportunities. We have also been a lifeline to parents of young adults who have no services as we have been their only access to the community.

The unique combination of Rebound and Sensory Play activities provided by Jump Space gives participants a safe place to be active and improve health. The 'safe space' enables participants to 'be themselves' with any behaviours that may in the mainstream be seen as inappropriate being understood and accepted when necessary. This makes parents feel relaxed and safe in the knowledge that their child will be accepted at Jump Space.

The Rebound Therapy programme offers one of the only types of physical activity which can be accessed by people with severe and complex needs this helps to improve individual's health and wellbeing and reduce incidence of illness which in turn reduces pressure on medical services.

This also helps the parents create a social network with other parents which they often miss out on because of their child's needs, and can give a short period of much needed respite whilst their children are active.

Our adult users with a disability come from various sectors of the community from private care to family homes or group homes. For many of these groups we are one of the only services available for their clients to access physical activity. Statistically people with disability are one of the least active groups of the population, they are also the group who have fewest opportunities to meet their needs within the public sector, so we provide a vital service in helping improve and maintain health, fitness and wellbeing amongst these groups.

We are a key service provider for the residents of Stockport and Greater Manchester in sport and leisure for people with Disabilities.

[What we hope to achieve in the future.](#)

Jump Space wants to continue to grow and become self-sustaining. The next few years will see the charity located to new premises (not yet located) as a necessity because the current building is being flattened for housing developments. The goal is to relocate prior to the end of our current lease in September 2023 and to then increase the number of people using Jump Space and add in more services to be determined by client need. As gaps appear in the post covid provision we will endeavour to fill them and continue to be a leading provider of physical and social activities for all members of the community in Stockport with a disability.

Financial Review

The charity's financial position at the end of the year ended 31 May 2022

The financial position of the charity at 31 May 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows, net income for the year was £113,305 (2021: £15,838) leaving unrestricted funds amounting to £177,807 (2021: £77,486) and designated funds of £14,636 (2021: £14,636).

The Directors determine that the level of reserves held by the charity are suitable to support the ongoing running costs of the charity.

Corporate Supporters & Grant Providers

The National Lottery Covid Emergency Fund

TNL covid fund provided over £70k to support Jump Space through the closure period, without this Jump Space would have permanently closed.

The National Lottery Community Fund

TNL community fund provided 2 years funding post covid to help the charity recover. This amounted to over £180k over two years supporting core costs enabling the charity to re-establish and regain financial security.

The Government Furlough Scheme

Throughout the covid closure Jump Space accessed the furlough scheme, this enabled us to keep most of our staff team.

[Ardonagh Community Trust](#) provided financial support for Jump Space to purchase trampolines to launch our outreach programme

[Stockport Local Fund](#) provided funding to establish an equipment and resource library which can be accessed by Jump Space members and the Stockport community.

Community Supporters



The Village Chippy

Dialstone Methodist Church

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and 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 business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act.

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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102,

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees.

Danielle Jones

Danielle Jones

Director and Trustee

Date: 23/01/2023

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 May 2022

I report to the Trustees on my examination of the financial statements of the charitable company on pages 19 to 41 for the year ended 31 May 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent

examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any

requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-

James Wheelan

James Wheelan FCCA - Independent Examiner

James Wheelan Accountancy Limited
Minshull House
67 Wellington Road North Stockport
SK4 2LP

Date: 24/01/2023

Jump Space Limited - Statement of Financial Activities for the year ended 31 May 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 May 2022, as required by the Companies Act 2006)

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Income & Endowments from:				
Donations & Legacies	5,602	3,679	9,281	19,099
Charitable activities	163,159	151,192	314,351	161,699
Other trading activities	4	-	4	26
Investments	-	-	-	124
Total income	168,765	154,871	323,636	180,948
Expenditure on:				
Raising funds	3,706	-	3,706	915
Charitable activities	64,738	141,887	206,625	164,195
Total expenditure	68,444	141,887	210,331	165,110
Net income for the year	100,321	12,984	113,305	15,838
Net income after transfers	100,321	12,984	113,305	15,838
Net movement in funds	100,321	12,984	113,305	15,838
Reconciliation of funds:-				
Total funds brought forward	92,122	2,511	94,633	78,795
Total funds carried forward	192,443	15,495	207,938	94,633

All activities derive from continuing operations

The notes attached on pages 28 to 41 form an integral part of these accounts.

Jump Space Limited - Statement of Financial Activities for the year ended 31 May 2022

Jump Space Limited - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income & Endowments from:			
Donations & Legacies	19,099	-	19,099
Charitable activities	38,580	123,119	161,699
Other trading activities	26	-	26
Investments	124	-	124
Other	-	-	-
Total income	57,829	123,119	180,948
Expenditure on:			
Raising funds	117	798	915
Charitable activities	28,087	81,646	109,733
Other	28,870	25,592	54,462
Tax on surplus on ordinary activities	-	-	-
Other taxation	-	-	-
Total expenditure	57,074	108,036	165,110
Net gains on investments	-	-	-
Net income for the year	755	15,083	15,838
Transfers between funds	12,572	(12,572)	-
Net income after transfers	13,327	2,511	15,838
Net movement in funds	13,327	2,511	15,838
Reconciliation of funds:-			
Total funds brought forward	78,795	-	78,795
Total funds carried forward	92,122	2,511	94,633

All activities derive from continuing operations

The notes attached on pages 28 to 41 form an integral part of these accounts.

Jump Space Limited - Statement of Financial Activities for the year ended 31 May 2022

Jump Space Limited - Resources applied in the year ended 31 May 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	113,305	15,838
Resources applied on functional fixed assets	(4,957)	(26,052)
Net resources available to fund charitable activities	<u>108,348</u>	<u>(10,214)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 28 to 41 form an integral part of these accounts.

Jump Space Limited - Statement of Financial Activities for the year ended 31 May 2022

Movements in revenue and capital funds for the year ended 31 May 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	92,122	2,511	94,633	78,795
Recognised gains and losses before transfers	100,321	12,984	113,305	15,838
	192,443	15,495	207,938	94,633
Closing revenue funds	192,443	15,495	207,938	94,633

Designated revenue funds included within the unrestricted funds above

	Total Funds 2022 £	Last year Total Funds 2021 £
At 1 June	14,636	8,775
Transfer (to)/from revenue accumulated funds	-	5,861
At 31 May	14,636	14,636

The purposes for which these funds have been designated are described in Note 25 to the accounts.

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	177,807	15,495	193,302	79,997
Revenue designated funds	14,636	-	14,636	14,636
Total funds	192,443	15,495	207,938	94,633

The notes attached on pages 28 to 41 form an integral part of these accounts.

Jump Space Limited - Statement of Financial Activities for the year ended 31 May 2022

Jump Space Limited Income and Expenditure Account for the year ended 31 May 2022 as required by the Companies Act 2006

	2022 £	2021 £
Income		
Income from operations	323,636	180,824
Investment income		
Interest receivable	-	124
Gross income in the year before exceptional items	323,636	180,948
Gross income in the year including exceptional items	323,636	180,948
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	196,161	154,160
Depreciation and amortisation	10,464	10,035
Fundraising costs	3,706	915
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	210,331	165,110
Net income before tax in the financial year	113,305	15,838
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	113,305	15,838
Retained surplus for the financial year	113,305	15,838

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 28 to 41 form an integral part of these accounts.

Jump Space Limited - Balance Sheet as at 31 May 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	12	15,417	20,924
Current assets			
Debtors	14	16,719	13,406
Cash at bank and in hand		202,696	83,476
Total current assets		<u>219,415</u>	<u>96,882</u>
Creditors: amounts falling due within one year	15	<u>(26,894)</u>	<u>(23,173)</u>
Net current assets		192,521	73,709
The total net assets of the charity		<u>207,938</u>	<u>94,633</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds			
Restricted Revenue Funds	23	15,495	2,511
		15,495	2,511
Unrestricted Funds			
Unrestricted Revenue Funds	23	177,807	77,486
		177,807	77,486
Designated Funds			
Designated Revenue Funds	23	14,636	14,636
		14,636	14,636
Total charity funds		<u>207,938</u>	<u>94,633</u>

Jump Space Limited - Balance Sheet as at 31 May 2022

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 18.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Danielle Jones

Danielle Jones

Trustee

Approved by the board of trustees 23/01/2023

The notes attached on pages 28 to 41 form an integral part of these accounts.

Jump Space Limited

Cash Flow Statement for the year ended 31 May 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net cash provided by operating activities as shown below	A <u>124,177</u>	<u>34,814</u>
Cash flows from investing activities		
Interest received	-	124
Purchase of property, plant and equipment	(4,957)	(15,795)
Net cash provided by investing activities	B <u>(4,957)</u>	<u>(15,671)</u>
Cash flows from financing activities		
Net cash provided by financing activities	C <u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C <u>119,220</u>	<u>19,143</u>
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 May 2022	119,220	19,143
Cash and cash equivalents at 1 June 2021	83,476	64,333
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash at bank and in hand less overdrafts at 31 May	<u>202,696</u>	<u>83,476</u>

Jump Space Limited

Cash Flow Statement for the year ended 31 May 2022

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	113,305	15,838	
Adjustments for :-			
Depreciation charges	10,464	10,035	
Write downs of investments	-	-	
Net unrealised losses on investment assets	-	-	
Dividends, interest and rents from investments	-	(124)	
Decrease in debtors	(3,313)	(1,701)	
Increase in creditors, excluding loans	3,721	10,766	
Net cash provided by operating activities	A	124,177	34,814

Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash in hand at for the year ended 31 May 2022	202,696	83,476
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	202,696	83,476

Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows</i>	<i>At end of year</i>
Cash	83,476	119,220	202,696
Total	83,476	119,220	202,696

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2022

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2022

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Leasehold premises	10% over the life of the lease
Plant and machinery	25% straight line

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2022

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

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 Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments on the charity's position.

5 Net surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	10,464	10,035
Pension costs	2,696	1,859

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2022

7 Staff costs and emoluments

<i>Salary costs</i>	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	121,965	98,369
Employer's National Insurance for all staff	3,718	2,431
Employer's operating costs of defined contribution pension schemes	2,696	1,859
Total salaries, wages and related costs	128,379	102,659

The estimated full time equivalent number of all staff employed in the year was

	7	7
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The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	5	5
Engaged on management and administration	2	2
<i>The estimated full time equivalent number of all staff employed as above</i>	7	7

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2022

10 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Deferred income	13,228	-	1,650	14,878
Total	<u>13,228</u>	<u>-</u>	<u>1,650</u>	<u>14,878</u>
			2022	2021
			£	£
These deferrals are included in creditors			<u>14,878</u>	<u>13,228</u>

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Deferred income	13,228	-	-	13,228
Total	<u>13,228</u>	<u>-</u>	<u>-</u>	<u>13,228</u>
			2,021	
			£	
These deferrals are included in creditors			<u>13,228</u>	

11 Deferred income - Restricted funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Deferred income	1,167	(1,167)	-	-
Total	<u>1,167</u>	<u>(1,167)</u>	<u>-</u>	<u>-</u>
			2022	2021
			£	£
These deferrals are included in creditors			<u>-</u>	<u>1,167</u>

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
	2,917	1,750		1,167
Total	<u>2,917</u>	<u>1,750</u>	<u>-</u>	<u>1,167</u>
			2021	
			£	
These deferrals are included in creditors			<u>1,167</u>	

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2022

12 Tangible fixed assets

<i>Current Year</i>	Plant & Machinery	Short leasehold alterations	Total
	£	£	£
Cost			
At 1 June 2021	119,341	49,880	169,221
Additions	4,957	-	4,957
At 31 May 2022	124,298	49,880	174,178
Depreciation			
At 1 June 2021	101,407	46,890	148,297
Charge for the year	9,139	1,325	10,464
At 31 May 2022	110,546	48,215	158,761
Net book value			
At 31 May 2022	13,752	1,665	15,417
At 31 May 2021	17,934	2,990	20,924
<i>Prior Year</i>	Plant & Machinery	Short leasehold alterations	Total
	£	£	£
Cost			
01 June 2020	113,803	49,880	163,683
Additions	15,795	-	15,795
Surplus on revaluation	(10,257)	-	(10,257)
31 May 2021	119,341	49,880	169,221
Depreciation			
01 June 2020	102,954	45,565	148,519
Charge for the year	8,710	1,325	10,035
On disposals	(10,257)	-	(10,257)
31 May 2021	101,407	46,890	148,297
	101,407	46,890	148,297
Net book value			
31 May 2021	17,934	2,990	20,924
31 May 2020	10,849	4,315	15,164

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2022

14 Debtors

	2022	2021
	£	£
Trade debtors	9,339	9,309
Prepayments and accrued income	7,380	4,097
	<u>16,719</u>	<u>13,406</u>

15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	5,585	4,864
Accruals	4,008	1,943
Deferred Income - Unrestricted & designated funds	14,878	13,228
Deferred Income - Restricted funds	-	1,167
PAYE, NIC VAT and other taxes	1,412	1,049
Other creditors	1,011	922
	<u>26,894</u>	<u>23,173</u>

19 Financial commitments under operating leases

	2022	2021
	£	£
At the year end the charity had annual commitments under non-cancellable		
Operating leases which expire:		
within one year	31,200	32,858
within two to five years	10,400	4,698
	<u>41,600</u>	<u>37,556</u>

21 Income and Expenditure account summary

	2022	2021
	£	£
At 1 June 2021	94,633	78,795
Surplus after tax for the year	113,305	15,838
At 31 May 2022	<u>207,938</u>	<u>94,633</u>

22 Particulars of how particular funds are represented by assets and liabilities

At 31 May 2022

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	15,417	-	-	15,417
Current Assets	189,284	14,636	15,495	219,415
Current Liabilities	(26,894)	-	-	(26,894)
	<u>177,807</u>	<u>14,636</u>	<u>15,495</u>	<u>207,938</u>

At 1 June 2021

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	20,924	-	-	20,924
Current Assets	79,735	14,636	2,511	96,882
Current Liabilities	(23,173)	-	-	(23,173)
	<u>77,486</u>	<u>14,636</u>	<u>2,511</u>	<u>94,633</u>

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2022

23 Change in total funds over the year as shown in Note 22 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 24 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	77,486	100,321	-	177,807
Designated Revenue Funds	14,636	-	-	14,636
Total unrestricted and designated funds	92,122	100,321	-	192,443
Restricted funds:-				
National Lottery		15,495	-	15,495
Stockport Local Fund	2,511	(2,511)	-	-
Manchester Aiming High	-	-	-	-
Department for Work and Pensions	-	-	-	-
Total restricted funds	2,511	12,984	-	15,495
Total charity funds	94,633	113,305	-	207,938

24 Analysis of movements in funds over the year as shown in Note 23

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022 £	2022 £	2022 £	2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	168,765	(68,444)	-	100,321
Unrestricted Revaluation Reserve	-	-	-	-
Restricted funds:-				
Stockport Local Fund	-	(2,511)	-	(2,511)
National Lottery	140,636	(125,141)	-	15,495
Manchester Aiming High	10,556	(10,556)	-	-
Department for Work and Pensions	3,679	(3,679)	-	-
	323,636	(210,331)	-	113,305

Jump Space Limited

Notes to the Accounts for the year ended 31 May 2022

25 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Designated Revenue Funds	Management have allocated the valueof specialist equipment to a designated fund, to ensure that the Charity can replace this essential equipment.

Restricted funds:-

Stockport Local Fund	Grant for equipment
National Lottery	Grant funding for project Jump Space up and away
Manchester Aiming High	Weekly activity project for children and young people with a disability
Department for Work and Pensions	Funding towards a Kickstart apprentice

26 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

27 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Donations	5,602	-	5,602	2,527
Total donations and gifts from individuals	5,602	-	5,602	2,527
	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants from government and public bodies				
Grants	-	3,679	3,679	16,572
Total public sector revenue grants	-	3,679	3,679	16,572
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	5,602	3,679	9,281	19,099

28 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total funds 2021 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	151,159	-	151,159	35,164
Grants	12,000	151,192	163,192	123,119
Rebound therapy course fees	-	-	-	3,416
Total Primary purpose and ancillary trading	163,159	151,192	314,351	161,699

All the trading activities in the prior year were unrestricted.

<i>Prior year</i>	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Primary purpose and ancillary trading			
Grants	-	123,119	123,119
Total Primary purpose and ancillary trading	38,580	123,119	161,699

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2022 as required by the SORP 2015

29 Total Income from charitable activities

<i>Current year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Total income from charitable trading	163,159	151,192	314,351	161,699
Total from charitable activities A2	163,159	151,192	314,351	161,699

All the income in the prior year was unrestricted.

Income from charitable activities - Prior Year analysis

<i>Prior year</i>	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	Total Funds
	2021	2021	2021
	£	£	£
Total income from charitable trading	38,580	123,119	161,699
	38,580	123,119	161,699

30 Income from other, non charitable, trading activities

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Income from fundraising events	4	-	4	26
Total from other activities A3	4	-	4	26

31 Investment income

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Bank Interest Receivable	-	-	-	124
Total investment income A4	-	-	-	124

32 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Gross wages and salaries - charitable activities	-	87,734	87,734	55,425
Employers' NI - Charitable activities	3,718	-	3,718	2,431
Defined contribution pension costs - charitable activities	2,696	-	2,696	1,859
Temporary Staff - Charitable Activities	3,962	-	3,962	-
Card machine and Gocardless costs	959	-	959	538
Electricity, gas and general rates	2,132	2,172	4,304	2,010
Equipment - under £100	159	-	159	1,261
Rent	-	30,301	30,301	29,952
Repairs and renewals	-	5,985	5,985	5,031
Insurance	1,131	3,760	4,891	2,093
Subscriptions - PRS, TV, PPL, CRB	1,864	-	1,864	915
Total direct spending B2a	16,621	129,952	146,573	101,515

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2022 as required by the SORP 2015

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	Total Funds
	2021	2021	2021
	£	£	£
Gross wages and salaries - charitable activities	802	54,623	55,425
Employers' NI - Charitable activities	503	1,928	2,431
Defined contribution pension costs - charitable activities	913	946	1,859
Insurance	403	1,690	2,093
Subscriptions - PRS, TV, PPL, CRB	680	235	915
Total direct spending	19,869	59,422	101,515

33 Support costs for charitable activities

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Employee costs not included in direct costs				
Salaries - Administrative staff	25,577	4,692	30,269	42,944
Training and welfare - staff	2,306	-	2,306	-
Travel and subsistence - staff	986	-	986	-
Premises Expenses				
Rent payable under operating leases	-	1,263	1,263	1,248
Rates and water charges	2,376	-	2,376	17
Light heat and power	154	-	154	66
Cleaning and waste management	1,625	-	1,625	-
Premises repairs, renewals and maintenance	-	249	249	210
Other Premises Costs	247	-	247	-
Property insurance	204	-	204	87
Administrative overheads				
Telephone, fax and internet	1,311	-	1,311	498
Stationery and printing	521	-	521	457
Hire of equipment	1,756	-	1,756	1,706
Sundry expenses	577	-	577	-
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
As detailed in Note 34	-	5,731	5,731	5,212
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	13	-	13	200
Financial costs				
Depreciation & Amortisation in total for	10,464	-	10,464	10,035
Support costs before reallocation	48,117	11,935	60,052	62,680
Total support costs - Current Year	48,117	11,935	60,052	62,680

The basis of allocation of costs between activities is described under accounting policies

<i>Prior Year</i>	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	Total Funds
	2022	2022	2021
	£	£	£
Employee costs not included in direct costs			
Salaries - Administrative staff	21,846	21,098	42,944
Administrative overheads			
Telephone, fax and internet	136	362	498
Stationery and printing	230	227	457
Hire of equipment	805	901	1,706

Jump Space Limited

Detailed analysis of income and expenditure for the year ended 31 May 2022 as required by the SORP 2015

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination

Professional fees paid to advisors

Other legal and professional	187	13	200
Support costs before reallocation	34,867	22,601	62,680
Total support costs - Prior Year	34,867	22,601	62,680

The basis of allocation of costs between activities is described under accounting policies

34 Other Expenditure - Governance costs

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Fees paid to the examiner's firm	-	750	750	750
Other financial services	-	4,981	4,981	4,462
Total additional fees included in support costs at Note 33	-	5,731	5,731	5,212

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

35 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a	16,621	129,952	146,573	101,515
Total support costs	B2d	48,117	11,935	60,052	62,680
Total charitable expenditure	B2	64,738	141,887	206,625	164,195

Prior Year		Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Total direct spending	B2a	19,869	59,422	101,515
Total support costs	B2d	34,867	22,601	62,680
Total charitable expenditure	B2	54,736	82,023	164,195

36 Expenditure on raising funds and costs of investment management

Current Year		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Marketing & advertising of fundraising		119	-	119	606
Training course expenses		3,573	-	3,573	238
Vending costs		14	-	14	71
Total fundraising costs	B1	3,706	-	3,706	915

Prior Year		Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Marketing & advertising of fundraising		-	606	606
Training course expenses		46	192	238
Total fundraising costs	B1	117	798	915

JUMP SPACE LIMITED

England & Wales - Charity number 1129085

Accounts

Registered company number
06780801
Registered charity number
1129085

Jump Space Limited
(A company limited by guarantee)
Trustees' Report and Financial Statements

31 May 2021

Jump Space Limited
Report and accounts
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**Jump Space Limited
Charity Information**

Trustees

Danielle Jones
Alun Jones
Jill Jones
Thomas Keen
Elinor Philp
Sarah Green
Jodye Laxton
Martin Isherwood Smith (appointed 4th January 2021)

Secretary

Marie Fisher

Independent Examiner

Stephanie Stevens
Hobday-Stevens Limited
Shaw House
1 Shaw Street
Ashton-under-Lyne
OL6 6QJ

Bankers

The Co-operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Solicitors

Hale Solicitors
Octagon House
8a Fir Road
Bramhall
Stockport
SK7 2NP

Registered office

Unit 2
Hardman Street
Stockport
Cheshire
SK3 0BJ

Registered number

06780801

Charity number

1129085

Trustees Annual Report

Structure, Governance and Management

Background

Jump Space registered as an incorporated private company limited by guarantee on 29th December 2008, gaining charitable status on 8th April 2009 in England and Wales. In October 2010 the charity secured suitable premises in the Edgeley ward of Stockport to deliver its objects and aims and to develop its programme of activities. For the period from March 2020 - May 2021 Jump Space was closed except for around 10 weeks between September and November due to Covid 19 restrictions requiring the business to close. For the 10-week period of opening numbers were severely restricted following government guidelines.

As of 31st May 2021, Jump Space employed 8 members of staff. Most of the staff are focussed on delivery of the services in the gym with one full time head coach and five part time coaches and one assistant coach.

The office is run by the Chief Executive, and the head coach. Jump Space is governed by memorandums and articles of association which are lodged with the charity commission.

The management of the charity is undertaken by the board of trustees who are drawn from a wide range of professions in the local community. Trustees are appointed by the board. Where trustee positions are available the board may invite new members to join to make up the numbers, these individuals must then stand down at the next AGM and be voted on by the board. The board of trustees has been made up of eight people this year. There are no maximum numbers for the board, however the board needs a minimum of two unrelated members present to be quorate. Decisions are made by majority vote with the chair having a casting vote where required. The trustees delegate the day to day running of the charity to the Chief Executive and staff, any decisions around major expenditure (over £2500) and those which affect the operation and development of the charity are made by the board.

The major risk to the charity remains the high running costs, due to the nature of the work and support given to users staffing costs are high. As it is difficult to attain funding through grants for staffing costs this provides a challenge to fundraising. High staffing ratios are maintained in order to provide necessary support to users and to provide opportunities for parents who can often be socially isolated to access respite and social interaction with other parents.

Since March 2020 the biggest risk to the charity has been the Covid 19 epidemic. The total closure of the centre had a significant impact on the charity finances with zero income from services throughout the closure. Jump Space did benefit from the CJRS scheme and from government rates relief, which helped to support staff salaries and running costs. These schemes did not

provide enough resources to keep Jump Space afloat and without a successful application to the National Lottery Covid emergency Fund the charity would have folded.

Since reopening in April 2021 our sessions are still operating at reduced capacity and with increased cleaning times between sessions, this means we are incurring greater operational costs with a reduced income. We have no indication when this situation will improve as it relies on the reduction of covid restrictions and building consumer confidence that we are a safe venue.

Objectives & Activities

Jump Space's objects are to promote community participation in healthy recreation by providing a range of physical activities capable of improving physical health in an inclusive manner, enabling members to learn and develop as individuals;

and to provide and assist in providing facilities for sport, recreation or other leisure time occupation for such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances and specifically those members of the community with a disability or for the public at large in the interests of social welfare and with the object of improving their conditions of life;

and to advance the education of children and young people and to provide opportunities for them to develop their full capacities and enable them to become responsible members of society.

and to educate coaches working in a range of sports, specialising in the provision of inclusive activity.

The specific aims of the charity for this year have been: -

1. To secure funds to survive the pandemic.
2. To endeavour to keep staff employed, and to support their wellbeing through lock down.
3. To maintain contact with members throughout closure
4. To continue to invest in staff development and support the growth in staff leadership skills throughout the team.
5. To reopen Jump Space and encourage return of members.

Meet the Team

Trustees

Danielle Jones – Chair



Danielle joined the board of trustees in 2012. She became associated with the charity through her children's participation in sessions run by Marie & Lynsey in their community based club. She has a background in Social work and is employed as a Senior Social worker for Manchester Adult Mental Health Services.

Jill Jones – Treasurer



Jill is a Director of Floreeda Fabrications a Stockport based company. She joined the board in 2012. Her local knowledge and business background are enabling Jump Space to develop its management.

Alun Jones - Secretary



Alun is also a director at Floreeda Fabrications. He joined the trustees in 2012, bringing with him a wealth of business knowledge and experience.

Thomas Keen- Trustee



Thomas joined the board in 2017. He has been a member of Jump Space since it opened and is studying for a master's degree at Manchester Metropolitan University degree.

Elinor Philp



Elinor joined the board in 2019. She is a physiotherapist. She is also a parent of an adult member of Jump Space. Elinor brings her experience of the health system and of her family journey to the board which gives the board another angle of expertise.

Jodye Laxton



I have 15 years' experience in supply chain and operations management. I currently work as an independent operations manager. I have a HND in Business Management and am currently studying for a Business degree. I became involved with Jump Space after looking for suitable leisure provisions for my daughter and finding many unable to cater to her needs. I became a trustee after a year of attending because I love the ethos and the company mission and am honoured to be involved in their story.

Sarah Green



Sarah is a retired Primary Head teacher, with extensive experience of working in main stream schools with children from 3 to 11yrs old; many with complex physical, learning and emotional needs (autism, registered blind, traumatised war refugees, English as an additional language) She has been working in Care since 2012 and started to use Jump Space in 2017 with a young adult with complex communication and cognitive issues. She was invited to become a trustee in 2019 and welcomed the chance to support the innovative, person-centred and developmental work she had seen.

Martin Isherwood Smith



Martin is a Senior Probation Officer for the National Probation Service who's son Kyan has been attending Jump Space for about 6 years. Over the years Martin and his family have really embraced Jump Space and his husband Steven is now employed as a rebound therapist and Martin also attends the adult fitness classes. Martin brings his knowledge of safeguarding through his employment as well as his experience through having a child with disabilities

himself to the Jump Space trustees.

Staff & Volunteers

Marie Fisher Chief Executive Officer and Founder



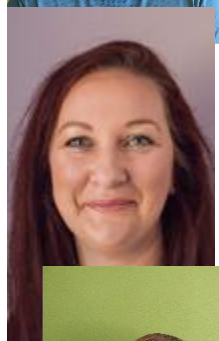
Marie is the driving force behind Jump Space. With a career base in disability sports development at National level. Marie has used all her experience and expertise to develop Jump Space and is dedicated to seeing the centre grow into a community hub for the local community showcasing disability sport.

Craig Edmondson Lead Coach & Health & Safety Manager



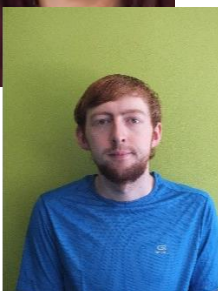
Craig heads up the coaching team at the centre. He joined Jump Space shortly after the centre opened, having been a volunteer coach in the past. His background in leisure and his commitment to the charity has been instrumental to its success to date.

Lynsey McIntosh Part Time Senior Coach and Founder



Lynsey and Marie coached together for a number of years prior to establishing Jump Space. Lynsey works as a secondary school teacher, coaching at the centre on a Saturday morning.

Nathan Prior - Coach



Nathan joined the team in September 2013. He works at the Jump Space centre as a coach. Nathan is a confident coach who has a quiet empathy with the participants he works with. He is a valued member of the coaching team.

Ryan O'Sullivan - Coach



Ryan joined the coaching team in 2016 and is a key member of the coaching team. He is enthusiastic and knowledgeable and encourages all participants to take part and have fun.

Elizabeth Adshead – Session Coach



Liz joined the coaching team in 2017. Her confidence has developed significantly over the last year as a coach. She is particularly suited to working with people with complex needs and severe impairment. She is a great asset to the team.

Stephen Isherwood Smith - Session Coach



Stephen joined the staff after a number of years as a volunteer and parent of a member, he is continuing to grow in confidence with every session he coaches.

Lauren Wood – Assistant Coach



Lauren is an assistant coach. Lauren has been a member of Jump Space for many years and when the opportunity arose with funding support from The Peter Kershaw Trust it was a perfect opportunity to give Lauren the opportunity to train and work in a live work environment. She has completed her level 2 Rebound training and is gaining experience under the mentorship of Craig and the other

coaches.

Volunteers

Due to Covid restrictions and closure we have been unable to welcome volunteers to Jump Space to support our work since March 2020. We will reintroduce volunteer opportunities when restrictions are lifted.

How we achieved our aims

The closure of the Jump Space centre made it impossible for us to deliver our usual programme of activities. In the short period of time we were open we reduced the number of classes available, reduced the numbers per session from 15 – 10, added in additional cleaning sessions which further reduced our available delivery time and introduced PPE for staff and implemented alternative teaching techniques to minimise handling and use of equipment. These measures reduced us to around 1/3 of usual numbers particularly as most of our more severely disabled clients were also shielding so couldn't attend.

To encourage our members to stay active during lock down we used the grant from Forever Manchester to purchase a number of mini rebounder trampolines to set up a loan scheme. This proved popular in the earlier part of lock down and has continued throughout the year.

We also successfully secured a grant from the Stockport Local Fund to establish an equipment and resource library which will contain bags of equipment such as sensory packs and fitness equipment to loan to members of the community with a disability. As of the end of May most of the equipment ordered has arrived and we are completing the infrastructure to manage the library with a view to launch in mid-June.

We were also successful in gaining a grant from the ACT foundation to purchase 2 smaller trampolines to help us set up a new outreach programme in the coming year.

During lockdown we maintained a face book presence to keep in touch with our members and to maintain our profile, interaction to the page was reduced from last year as we had limited news to highlight.

Public Benefit

What difference we made this year?

In the limited time we were open this year the impact we made was significant. The majority of people who use Jump Space have limited access to mainstream resources in normal times and with lockdown many lost all community provisions and support with schools, day services and activities closed or limited. When we were able to open those able to come returned immediately and expressed gratitude for the services we were able to provide. For some we were the first place they had visited in a year. Many of our customers suffered with mental health issues over the year and the return to a usual activity helped. For some parents and carers visits to Jump Space were the first community contact they had had for a year, feeling safe to return to us was a bonus.

What we hope to achieve in the future

The centre reopened in April 2021, our main focus in the centre is to rebuild numbers of participants to pre covid levels and then to increase further.

We will be launching the library project in June 21 which will be a new strand to Jump Spaces provision and will also raise the profile of the centre, reaching out to new members of the community.

In May 2021 we began an outreach project with Lancasterian school, this is an area of work we will continue to develop over the coming year with a view to identifying 2 further opportunities for outreach sessions and the possibility of employing a new staff member dedicated to outreach work.

Due to the closure the search for new premises to secure the long-term future of the charity was put on hold. In September 2020 we secured a new 3-year lease on our current premises to enable u to continue to provide services and reassess our future facility needs.

A full review of services will also be carried out over the coming year to enable us to make informed decisions on our plan for the future and to identify any new opportunities for services provided by the charity.

Corporate Supporters & Grant Providers

The Zochonis Trust

We are again thankful to the Zochonis Trust for supporting us with a grant of £3500 towards Head Coach Craig's salary, specifically between March and May 2021.

The Peter Kershaw Trust

Peter Kershaw Trust have agreed a grant of £2000 a year for 3 years to enable us to employ Lauren in a part time post as an assistant coach. This funding is now in its 2nd year.

The ACT Foundation

The ACT Foundation provided a grant of £4775 to enable us to purchase 2 smaller trampolines to help us develop our new outreach programme over the coming year.

Corona Virus Relief Funding including Job retention scheme

We gained a total of £34,520 support through the rates relief and jobs retention programmes.

The National Lottery Covid Emergency Fund

The national lottery covid emergency fund supported us with a grant of £80,493 to cover core costs for a period of six months through the pandemic between September 2020 and February 2021

Stockport Synergy

Sector 3 Synergy gave us a grant of £750 to support marketing and promotion materials.

Community Supporters



The Village Chippy



Media & Communications

We continued to post on Facebook throughout the year and to communicate with individuals via messenger.

In the early part of 2020 we developed a new website which we can access content directly meaning we are able to keep it up to date and add content as required.

Reserves Policy

The charity aims to establish and maintain free reserves equal to three to six months of operating expenditure so that the charity activities could continue to operate in the event of any significant adverse fluctuations in funding.

Management have designated a fund for the replacement of specialist fixed asset equipment, to ensure that the Charity can continue to operate should these assets need replacing.

Any remaining funds above this will be reinvested in the charity to extend and improve the services offered to the community.

Financial Review

Despite the centre being closed due to covid-19, the successful grant applications resulted in a surplus of £16k in 2021 (surplus of £23k in 2020). This has increased reserves to £95k (2019: £79k), of which £13k is unrestricted.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Trustees' responsibilities in relation to the financial statements

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102 and applicable law). 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity 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;
- 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 company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company'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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to independent examiners

Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant information of which the charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

This report was approved by the board on 14th July 2021 and signed on its behalf.

Danielle Jones (Trustee and Director)

Jump Space Limited
Independent examiners' report
to the members of Jump Space Limited

I report on the unaudited accounts of Jump Space Limited for the year ended 31 May 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Respective responsibilities of trustees' and independent examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I am qualified to undertake the examination, being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

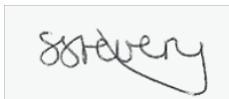
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephanie Stevens
(Independent Examiner)

Shaw House
Ashton-under-Lyne
Lancashire
OL6 6QJ

14 July 2021

Jump Space Limited
Statement of financial activities
for the year ended 31 May 2021

	Notes	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Income and endowments from:					
Donations and legacies	3	19,099	-	19,099	30,557
Charitable activities	4	38,580	123,119	161,699	177,660
Other trading activities	5	26	-	26	1,583
Investments	6	124	-	124	5
Total		57,829	123,119	180,948	209,805
Expenditure on:					
Raising funds	7	117	798	915	5,239
Charitable activities	8	28,087	81,646	109,733	126,441
Other	9	28,870	25,592	54,462	55,619
Total		57,074	108,036	165,110	187,299
Net income		755	15,083	15,838	22,506
Transfers between funds	17	12,572	(12,572)	-	-
Net movement in funds		13,327	2,511	15,838	22,506
Reconciliation of funds:					
Total funds brought forward	16	78,795	-	78,795	56,289
Total funds carried forward		92,122	2,511	94,633	78,795

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Jump Space Limited
Balance sheet
as at 31 May 2021

	Notes	Unrestricted	Restricted	2021	2020
		£	£	£	£
Fixed assets:					
Tangible assets	13	20,924	-	20,924	15,164
		<u>20,924</u>	<u>-</u>	<u>20,924</u>	<u>15,164</u>
Current assets:					
Debtors	14	13,406	-	13,406	11,705
Cash at bank and in hand		79,798	3,678	83,476	64,333
		<u>93,204</u>	<u>3,678</u>	<u>96,882</u>	<u>76,038</u>
Liabilities:					
Creditors: amounts falling due within one year	15	(22,006)	(1,167)	(23,173)	(12,407)
Net current assets		<u>71,198</u>	<u>2,511</u>	<u>73,709</u>	<u>63,631</u>
Total assets less current liabilities		<u>92,122</u>	<u>2,511</u>	<u>94,633</u>	<u>78,795</u>
Net assets		<u>92,122</u>	<u>2,511</u>	<u>94,633</u>	<u>78,795</u>
The funds of the charity:					
Unrestricted income funds:					
General fund	16	77,486	-	77,486	70,020
Designated fund	16	14,636	-	14,636	8,775
Restricted income funds	16	-	2,511	2,511	-
Total charity funds		<u>92,122</u>	<u>2,511</u>	<u>94,633</u>	<u>78,795</u>

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The trustees have acknowledged on the balance sheet as at 31 May 2021 their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Danielle Jones
 Director

Approved by the board on 14th July 2021

Jump Space Limited
Statement of Cash Flows
for the year ended 31 May 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
<i>Net cash provided by/ (used in) operating activities</i>		34,938	29,780
Cash flows from investing activities:			
Payments to acquire tangible fixed assets	13	(15,795)	(8,416)
<i>Net cash provided by/ (used in) investing activities</i>		19,143	21,364
Cash and cash equivalents at the beginning of the reporting period		64,333	42,969
Cash and cash equivalents at the end of the reporting period		83,476	64,333
Net income/ (expenditure) for the reporting period		15,838	22,506
Adjustments for:			
Depreciation	13	10,035	13,480
Loss/ (profit) on sale of fixed assets	8	-	-
(Increase)/decrease in debtors	14	(1,701)	3,016
Increase/(decrease) in creditors	15	10,766	(9,222)
<i>Net cash provided by/ (used in) operating activities</i>		34,938	29,780
Analysis of cash and cash equivalents			
Cash at bank		83,476	64,333
Bank overdrafts			
Total cash and cash equivalents		83,476	64,333

Jump Space Limited
Notes to the Accounts
for the year ended 31 May 2021

1 Summary of significant accounting policies

Basis of preparation

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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity 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 note(s).

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services it is deferred until the criteria for income recognition is met.

Interest receivable

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

Fund accounting

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

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

Jump Space Limited
Notes to the Accounts
for the year ended 31 May 2021

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Short leasehold alterations	10% over the life of the lease
Fixtures, fittings and equipment	25% straight line

Debtors

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

Cash at bank and in hand

Cash at bank and cash 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.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases.

The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments.

Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life.

Operating lease payments are recognised as an expense on a straight line basis over the lease term.

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 Trustee of the Charity.

Jump Space Limited
Notes to the Accounts
for the year ended 31 May 2021

3	Income from donations and legacies	Unrestricted	Restricted	Total 2021	Total 2020
		£	£	£	£
	Grants	16,572	-	16,572	25,100
	Donations	2,527	-	2,527	5,457
		<hr/>			
		19,099	-	19,099	<hr/> 30,557
4	Income from charitable activities	Unrestricted	Restricted	Total 2021	Total 2020
		£	£	£	£
	Fees	35,164	-	35,164	101,450
	Grants	-	123,119	123,119	42,577
	Rebound therapy course fees	3,416	-	3,416	33,633
		<hr/>			
		38,580	123,119	161,699	<hr/> 177,660
5	Income from other trading activities	Unrestricted	Restricted	Total 2021	Total 2020
		£	£	£	£
	Café income	-	-	-	923
	Fundraising	26	-	26	660
		<hr/>			
		26	-	26	<hr/> 1,583
6	Investment income	Unrestricted	Restricted	Total 2021	Total 2020
		£	£	£	£
	Bank interest received	124	-	124	5
		<hr/>			
		124	-	124	<hr/> 5
7	Expenditure on raising funds	Unrestricted	Restricted	Total 2021	Total 2020
		£	£	£	£
	Advertising & PR	-	606	606	1,954
	Fund Raising Expenses	-	-	-	18
	Training Course Expenses	46	192	238	2,647
	Vending Costs	71	-	71	620
		<hr/>			
		117	798	915	<hr/> 5,239

Jump Space Limited
Notes to the Accounts
for the year ended 31 May 2021

8 Expenditure on charitable activities	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Card machine costs	399	-	399	791
Depreciation	8,218	-	8,218	12,389
Electricity & Gas	468	1,123	1,591	4,638
Employers NI	503	1,928	2,431	4,119
Employers Pension	913	946	1,859	1,790
Equipment - Under £100	1,261	-	1,261	359
General Rates	-	419	419	3,910
GoCardless fees	139	-	139	186
Insurance	403	1,690	2,093	2,688
Rent	11,367	18,585	29,952	29,952
Repairs and Renewals	2,934	2,097	5,031	4,540
Staff Salaries - payroll	(329)	54,623	54,294	57,793
Staff training	-	-	-	683
Subscriptions - PRS, TV, PPL, CRB	680	235	915	718
Wages	1,131	-	1,131	1,885
	28,087	81,646	109,733	126,441

9 Other expenditure	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Audit and Accountancy Fees	2,221	2,991	5,212	4,862
Bad Debts	-	-	-	89
Depreciation	1,817	-	1,817	1,091
Electricity & Gas	66	-	66	193
Equipment Hire - Printer/Photocopier	805	901	1,706	2,104
General Rates	17	-	17	163
Insurance	87	-	87	112
Legal Fees & Professional fees	187	13	200	13
Printing, Postage, Stationery	230	227	457	848
Rent	1,248	-	1,248	1,248
Repairs and Renewals	210	-	210	190
Staff Salaries - payroll	21,846	21,098	42,944	42,944
Sundry Expenses	-	-	-	682
Telephone	136	362	498	1,080
	28,870	25,592	54,462	55,619

Jump Space Limited
Notes to the Accounts
for the year ended 31 May 2021

10 Net income/ (expenditure) for the year	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	10,035	13,480
Independent examiners' fee	750	750
Other accounting services	4,462	4,112
	<hr/>	<hr/>

11 Staff costs	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Wages and salaries	21,517	75,721	97,238	100,737
Social security costs	503	1,928	2,431	4,119
Other pension costs	913	946	1,859	1,790
	<hr/>	<hr/>	<hr/>	<hr/>
	22,933	78,595	101,528	106,646

Average number of employees during the year	Number	Number
Management and administration	2.0	2.0
Charitable activities	5.0	6.0
	<hr/>	<hr/>
	7.0	8.0

No employees had employee benefits in excess of £60,000.

The charity trustees were not paid, nor received any other benefits from employment with the charity in the year, nor were they reimbursed expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

12 Government grants

Income from government grants comprises of grants made by local authorities to fund projects in line with the charities objectives. See the 'analysis of charitable funds' note for more information regarding the amounts of these grants.

Jump Space Limited
Notes to the Accounts
for the year ended 31 May 2021

13 Tangible fixed assets

	Short leasehold alterations	Fixtures, fittings and equipment	Total
	<i>At cost</i>	<i>At cost</i>	
	£	£	£
Cost or valuation			
At 1 June 2020	49,880	113,803	163,683
Additions	-	15,795	15,795
Disposals	-	(10,257)	(10,257)
At 31 May 2021	<u>49,880</u>	<u>119,341</u>	<u>169,221</u>
Depreciation			
At 1 June 2020	45,565	102,954	148,519
Charge for the year	1,325	8,710	10,035
On disposals	-	(10,257)	(10,257)
At 31 May 2021	<u>46,890</u>	<u>101,407</u>	<u>148,297</u>
Carrying amount			
At 31 May 2021	<u>2,990</u>	<u>17,934</u>	<u>20,924</u>
At 31 May 2020	<u>4,315</u>	<u>10,849</u>	<u>15,164</u>

14 Debtors

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Trade debtors	9,309	-	9,309	4,962
Accrued income	-	-	-	3,472
Prepayments	4,097	-	4,097	3,271
	<u>13,406</u>	<u>-</u>	<u>13,406</u>	<u>11,705</u>

15 Creditors: amounts falling due within one year

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Trade creditors	4,864	-	4,864	3,586
Other taxes and social security costs	1,049	-	1,049	843
Other creditors	922	-	922	302
Accruals and deferred income	15,171	1,167	16,338	7,676
	<u>22,006</u>	<u>1,167</u>	<u>23,173</u>	<u>12,407</u>

Jump Space Limited
Notes to the Accounts
for the year ended 31 May 2021

16 Analysis of charitable funds

Analysis of movements in unrestricted funds

	At 1 June 2020	Incoming resources	Resources expended	Transfers	At 31 May 2021
General fund	70,020	57,829	(57,074)	6,711	77,486
Designated fund	8,775	-	-	5,861	14,636
	<u>78,795</u>	<u>57,829</u>	<u>(57,074)</u>	<u>12,572</u>	<u>92,122</u>

Name of unrestricted fund	Description, nature and purpose of the fund
General fund	The 'free reserves' after allowing for all designated funds.
Designated fund	Management have allocated the value of specialist equipment to a designated fund, to ensure that the Charity can replace this essential equipment.

Analysis of movements in restricted funds

	At 1 June 2020	Incoming resources	Resources expended	Transfers	At 31 May 2021
Peter Kershaw	-	2,000	(2,000)	-	-
Manchester Aiming High	-	2,993	(2,993)	-	-
HMRC JRS grant	-	17,949	(17,949)	-	-
National Lottery covid emergency fund	-	80,493	(79,093)	(1,400)	-
ACT Foundation	-	4,775	-	(4,775)	-
Stockport Local Fund	-	8,908	-	(6,397)	2,511
Synergy	-	750	(750)	-	-
	<u>-</u>	<u>117,868</u>	<u>(102,785)</u>	<u>(12,572)</u>	<u>2,511</u>

Name of restricted fund	Description, nature and purpose of the fund
Peter Kershaw	Grant for wages
Manchester Aiming High	Weekly activity project for children and young people with a disability
HMRC JRS grant	Government grant to cover wages of furloughed staff
National Lottery covid emergency fund	Grant to support core costs between Sept 2020 – February 2021
ACT Foundation	Grant for equipment
Stockport Local Fund	Grant for equipment
Synergy	Grant towards marketing costs

Jump Space Limited
Notes to the Accounts
for the year ended 31 May 2021

17 Transfers between funds

From fund	To fund	Reason	Amount £
ACT Foundation	General	Purchase of fixed assets with restricted funds, that no longer have any restriction over their use	4,775
National Lottery covid emergency fund	General	Agreed with funder that the remaining balance can be utilised for running costs/ general running of the charity	1,400
Stockport Local Fund	General	Purchase of fixed assets with restricted funds, that no longer have any restriction over their use	6,397
			12,572
Designated	General	Fund to replace specialist equipment	(5,861)
			6,711

18 Other financial commitments

Total future minimum lease payments under non-cancellable operating leases:

	Land and buildings	Land and buildings	Other	Other
	2021	2020	2021	2020
	£	£	£	£
Falling due:				
within one year	31,200	13,000	1,658	1,531
within two to five years	41,600	-	4,698	383
in over five years	-	-	-	-
	72,800	13,000	6,356	1,914

20 Presentation currency

The financial statements are presented in Sterling.

Jump Space Limited
Detailed Statement of Financial Activities
for the year ended 31 May 2021

	Unrestricted 2021 £	Restricted 2021 £	TOTAL 2021 £	TOTAL 2020 £
Income				
Cafe Income	-	-	-	923
Charitable Activities - Fees	35,164	-	35,164	101,450
Fund Raising	26	-	26	660
Grants	16,572	123,119	139,691	67,677
Income from courses	3,416	-	3,416	33,633
Party Income	-	-	-	-
Voluntary Donations Received	2,527	-	2,527	5,457
Other income	-	-	-	-
	<u>57,829</u>	<u>123,119</u>	<u>180,948</u>	<u>209,805</u>
Expenses				
Advertising & PR	-	606	606	1,954
Fund Raising Expenses	-	-	-	18
Training Course Expenses	46	192	238	2,647
Trips Expenses	-	-	-	-
Vending Costs	71	-	71	620
Audit and Accountancy Fees	2,221	2,991	5,212	4,862
Card machine costs	399	-	399	791
Depreciation	10,035	-	10,035	13,480
Electricity & Gas	534	1,123	1,657	4,831
Employers NI	503	1,928	2,431	4,119
Employers Pension	913	946	1,859	1,790
Equipment - Under £100	1,261	-	1,261	359
Equipment Hire - Printer/Photocopier	805	901	1,706	2,104
General Rates	17	419	436	4,073
GoCardless fees	139	-	139	186
Insurance	490	1,690	2,180	2,800
Legal Fees & Professional fees	187	13	200	13
Loss on disposal of fixed assets	-	-	-	-
Printing, Postage, Stationery	230	227	457	848
Rent	12,615	18,585	31,200	31,200
Repairs and Renewals	3,144	2,097	5,241	4,730
Staff Salaries - payroll	21,517	75,721	97,238	100,737
Staff training	-	-	-	683
Subscriptions - PRS, TV, PPL, CRB	680	235	915	718
Sundry Expenses	-	-	-	682
Telephone	136	362	498	1,080
Wages	1,131	-	1,131	1,885
	<u>57,074</u>	<u>108,036</u>	<u>165,110</u>	<u>187,299</u>
Net income	<u>755</u>	<u>15,083</u>	<u>15,838</u>	<u>22,506</u>