

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

	At start of year	Cash Flows	At end of year
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

Salary costs	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
The estimated full time equivalent number of all staff employed as above	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	13,228	-	1,650	14,878
			2022	2021
			£	£
These deferrals are included in creditors			14,878	13,228

<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	13,228	-	-	13,228
			2,021	
			£	
These deferrals are included in creditors			13,228	

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	1,167	(1,167)	-	-
			2022	2021
			£	£
These deferrals are included in creditors			-	1,167

<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	2,917	1,750	-	1,167
			2021	
			£	
These deferrals are included in creditors			1,167	

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
	16,719	13,406

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
	26,894	23,173

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
	41,600	37,556

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	207,938	94,633

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)
	177,807	14,636	15,495	207,938

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)
	77,486	14,636	2,511	94,633

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

Current year	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.

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

31 Investment income

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

32 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 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.

Prior Year	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 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 B2a	19,869	59,422	101,515

33 Support costs for charitable activities

Current Year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 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

Prior Year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Prior Year Total Funds 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 Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Current Year					
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 Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Prior Year				
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 Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Current Year					
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 Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Prior Year				
Marketing & advertising of fundraising		-	606	606
Training course expenses		46	192	238
Total fundraising costs	B1	117	798	915