

Registered number: 07324545
Charity number: 1140764

Space 2 Be Me Limited
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

For the year ended 31 March 2022

Space 2 Be Me Limited
(A company limited by guarantee)

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Space 2 Be Me Limited
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Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 March 2022

| | |
|----------------------------------|--|
| Trustees | M. Tatton, Chairman A. J. Franklin M. L. Pember K. Webb |
| Company registered number | 07324545 |
| Charity registered number | 1140764 |
| Registered office | Howard de Walden Centre Bluett Street Maidstone Kent ME14 2UG |
| Accountants | UHY Hacker Young Chartered Accountants Thames House Roman Square Sittingbourne Kent ME10 4BJ |

Trustees' Report
For the year ended 31 March 2022

The Trustees of Space 2 Be Me Ltd present their report as Trustees and Directors together with the financial statements for the year ended 31 March 2022. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and activities

Space 2 Be Me Ltd's object as set out in its Articles of Association is to provide or otherwise support the provision of services for disabled and special needs children and young people and their family members where the child is on the roll of a school and/or lives in Maidstone or the surrounding areas and is up to and including 25 years of age.

Strategic vision

As part of its strategic review during 2021-22, Space 2 Be Me undertook some internal workshops with Trustees and staff to examine and refresh at its aims, objectives and vision.

Our aim is to support disabled children and young people with disabilities and additional needs to have the same life opportunities as their non-disabled peers, both educationally and socially and for their parents / carers and families to feel safe, supported, empowered and valued which we do through the following key objectives:

- Providing comprehensive information, advice and signposting to ensure families can make informed choices and access services that meet their needs.
- Offering a range of formal and informal support and social opportunities for parents and disabled children and young people.
- Working to ensure future services are parent driven and responsive to the needs of families and disabled children and young people by speaking up for what families tell us they need and representing them to key partners.
- Working to ensure that disabled children are able to access universal provision where desired in a safe and supported manner and in doing so feel included and valued.

Priorities for 2021-22

Priorities identified at the start of the year ended March 2022 were as follows:

- To continue to deliver all our established activities including clubs, family support work, family events and training for parents, planning flexible delivery and reviewing risk assessments regularly, embracing a hybrid delivery and remaining agile enough to respond to changing scenarios while listening closely to feedback from our beneficiaries.
- To restructure our workforce and recruit new staff, particularly for our club team, aiming to build a solid team across our area focusing on particular activities, age groups or geographies, who will work together to deliver Space 2 Be Me Times during school holidays and support family events.
- To continue to work on the Family Support Partnership with a view to offering consistent support across 9 districts in Kent including advice and information, signposting, running drop ins, dealing with quick enquiries and offering an in-depth one-to-one programme of support for parents and carers. Space 2 Be Me has created a Family Support Team with part time Family Support Officers focusing on each district in which we operate; we will work hard to reach parents in each district.
- To continue to empower parents through Cygnet training courses including core, sibling and puberty autism courses alongside parent workshops, both virtually and in person.
- To continue to explore widely partnership opportunities with other charities and community groups, exploring opportunities which fit with mutual objectives.
- To seek feedback from parents and children on our work to ensure we are delivering activities most relevant to them.
- To continue to develop a framework within which we can measure our impact.

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For the year ended 31 March 2022

- To improve our profile, particularly in West Kent, exploring opportunities to expand clubs and other activities in Tunbridge Wells in particular.
- To develop and enhance our volunteer strategy in all areas of our activities and in relation to specific projects.
- To maintain financial stability, review the fundraising landscape, seek new funding opportunities and refresh our fundraising strategy. We continue to seek medium to long term trust funding, explore alternative avenues of opportunity such as digital or virtual fundraising and to enhance our community fundraising engagement.
- To continue to review and adapt back office and reporting functions within the Charity with an agile hybrid working structure for staff and delivery for projects where possible.

All activities at the beginning of the year continued to be impacted by the COVID-19 pandemic but from May onwards we began to come back and start to rebuild our face-to-face offering as outlined below.

Public Benefit

The Trustees have regard to the Charity Commission's guidance on public benefit. The objectives of the charitable company are the support and provision of services for disabled and special needs children. The level of public benefit is demonstrated by the support provided and the positive feedback we receive from those accessing our services.

Volunteers

Over the 2021-22 financial year the organisation has benefitted from a growing interest from volunteers and as our face-to-face activities resumed our volunteer pool continued to grow to its current level of 7 volunteers alongside the Trustees (who also act as volunteers). In particular volunteers are now helping to support parents with drop in and peer support meetings, children's clubs and with our fundraising efforts.

Space 2 Be Me will be actively looking to develop and roll out a new volunteer recruitment strategy, including actively seeking parent Trustees. We are delighted that Laura Jenkinson will soon officially be joining our board during 2022-23.

Achievements and Performance

Review of activities

Impact of the Covid-19 pandemic:

At the start of 2021, the Covid pandemic continued to be a major issue. Most of this last year to end March 2022 has been one of recovery and rebuilding, bringing things back to life, reviewing where we are at and what the changed landscape looks like. Our progress is reflected in the narrative below.

Delivery of Family Events:

Our core work with other parent-led charities in the Consortium Totius continued with an aim to deliver a consistent core offer across Kent of family events and support groups for parents of disabled children up to age 18. Space 2 Be Me delivers this work across West Kent. 2021-22 was the final year of KCC funding via Totius and a shift to a project-based funding for each charity under its Short Break Programme. Our family events were significantly affected by the pandemic but we found ourselves able to bring back some family events in 2020-21, albeit on a smaller scale at the start of the year but by Christmas we were able to arrange for our beneficiaries to go to the panto in Tonbridge and in Maidstone. During 2021-22 we ran 12 face-to-face family events and 4 virtual family quizzes.

Space 2 Be Me offered 65 opportunities for support through drop ins and stay and play sessions during 2021-22, including 13 virtual zoom drop ins and, when we were able, 7 face to face meet ups in Maidstone, Snodland and Cranbrook. There were 26 peer support groups run with our support and 11 under 6s SAMs Stay and Play sessions from our base in Maidstone and 8 in Tonbridge.

Delivering Family Support:

Our family support service continued to be very busy during 2021-22.

In June 2021 we began our second of three years of funding from the National Lottery for our work in the Family Support Partnership with two other parent led charities in order to offer a family support network across West, South and East Kent. One of our Family Support Officers left Space 2 Be Me in September 2021 and we recruited a replacement to cover Tunbridge

Trustees' Report
For the year ended 31 March 2022

Wells by November and in June 2022 completed our recruitment of an expanded team so that we now have a team of four part time staff, each with lived experience as parents of children with additional needs, covering Maidstone, Tonbridge & Malling and Tunbridge Wells.

In the year to March 2022, Space 2 Be Me received enquiries from 160 families. Some of these were given advice and help immediately from our team and others were referred to other parts of Space 2 Be Me, for example to our Cygnet courses, family events, youth activities or invited along to drop ins. Some families were put onto the programme of in depth one to one support on the project, working towards identifiable outcomes with one of our three Family Support Officers. Between March 2021 and April 2022, we provided in-depth support on 63 cases as part of the partnership project during the year.

Alongside our support work under the Family Support Partnership, we continued to deliver Cygnet courses, the autism awareness programme devised and licensed by Barnados. These have continued to be delivered virtually and ran 4 core Cygnet courses, benefitting 40 families, and one supplemental Cygnet Sibling course with 6 individuals (5 families) attending.

The Family Support Team also delivered a series of virtual workshops on subjects identified by our members with expert speakers. These have included how to support disabled children around sensory issues, behaviour, puberty and sleep. Our Autism and Girls workshop was delayed to 2022-23. We ran a course in house for Non-Violent Resistance. The workshop series has been incredibly popular and Space 2 Be Me is continuing this project and investing in technology which will enable us to reach more parents across Kent in 2022-23.

Delivery of our clubs:

We brought back our face-to-face delivery of clubs in June 2021 and now we are back up and running the following groups:

- Dance Stars in Maidstone (weekly in term time, all ages)
- Rockets Maidstone (for children aged 6-10 and siblings, fortnightly in term time)
- Comets Maidstone (for 10-12s, fortnightly in term time)
- Galaxy Maidstone (for 13-17s, fortnightly in term time)
- Universe Maidstone and Universe Tonbridge (for 18-25s, weekly alternating between locations in term time)
- Starships Tonbridge (for 6-11s, fortnightly in term time)
- Cosmic Club (formerly Stokers) Tonbridge (for 12-17s, fortnightly in term time)
- SAMs Maidstone and SAMs Tonbridge (a stay and play session for pre-school children and their parents, weekly alternating between locations in term time)

Between March and June, we continued to deliver virtual clubs but we found that attendance was falling off due to "virtual fatigue". Once we had recruited and restructured our clubs team, we were able to bring back our youth groups which were very welcome, initially in relatively small numbers but this has rapidly expanded so that by the end of March 2022 we had run 105 sessions at our 8 youth clubs in Maidstone and Tonbridge with 113 individual children or young people attending during this period with an additional 57 families attending our SAMs stay-and-play sessions.

Delivery of School Holiday Activities: "Space 2 Be Me Times", our holiday sessions for children and young people during school holidays, were also adapted to a virtual format during the pandemic and remained that way until the summer of 2022. At Easter time we ran a virtual-cook-along, sent out spring crafts bundles and hosted a virtual music session with Funtrain for younger members. We also gained funding from Involve to offer some virtual yoga and relaxation classes with Yoga Lions. In July 2021, we gained funding from KCC's Reconnect programme for Maidstone and Tunbridge Wells holiday sessions which included Lego workshops, with the help of a young adult member volunteer and his parent who is trained in lego therapy. We also prepared and hosting our families for afternoon teas and held a sensory science session. We had an Art Day, sponsored by the Malling Arts Society and were gifted a Kingfisher river boat cruise by the Rotary Club of Maidstone. In Tonbridge we also ran a Lego workshop, an amazing animal encounter session and rock painting session. Overall, in 2021 we ran 13 Space 2 Be Me Times accessed by 67 individual children or young people.

Strategic Review: During 2021-22 we gained funding from KCC Strategic Recovery Fund via KCF to undertake a strategic review with the help of external consultants via Stronger Kent Community. As part of this we reviewed our strategic direction and discussed our mission and vision; we underwent an organisation health check, highlighting areas to improve and implemented some changes and identified targets for the next three years. With the help of our members' views, we are tweaking our three-year business plan and finalising a fundraising strategy that will help us achieve these goals. In order to undertake this work, we have gained insight and views from Trustees, staff and of course our beneficiaries. It was a perfect time for the review, as we emerged from the period of prolonged disruption and change a result of the pandemic, and staff changes which resulted in and opportunity to look at the organisation with the help of fresh eyes.

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Many of our plans to diversify our fundraising were put on hold, including a charity football match organised by a team of dedicated employee volunteers from Waitrose RDC in Aylesford and also as the nominated main charity to benefit from the Bearstead and Thurnham Fair. Both events were postponed to June 2022.

During 2020-21 we saw an increase in our digital fundraising and regular donors grew during the year. Income from activities began to be re-established as we brought back our face-to-face activities. Trustees decided to maintain current membership costs (£5 per family per year).

Maintaining and growing digital presence: In the last few years, our name change, rebranding and enhancement of Space 2 Be Me's presence online has been significant, including the development of our website. During the pandemic, our development of Facebook and WhatsApp groups for members accessing certain services became really important tools, and we used Zoom and Teams to communicate with parents and children, as well as liaising with partners. Like the rest of the world, we rapidly adapted our approach and now have an agile hybrid way of working, switching from face to face to virtual with great flexibility.

We continued to work hard on developing our use of Facebook, which remains very popular - our reach has grown significantly during the year, reaching 2,033 followers in March 2022. Facebook continues to be an important way to reach our members. Our Marketing and Communications Coordinator joined us in March 2021 and is focusing on raising awareness, managing communications with members, publicising our events and exploring community fundraising opportunities.

Independence of Kent PACT: Space 2 Be Me supported the move to independence for the parent carer forum for Kent, Kent PACT, which had previously sat under Space 2 Be Me's umbrella. Kent PACT became an independent CIO in April 2021 and all funds held were subsequently transferred to the new entity's bank accounts. Space 2 Be Me continues to support the efforts of Kent PACT to reach parents and represent views of its members, with the West Kent Quadrant Ambassador joining us at drop ins, sharing information and publicising information and calls for views wherever possible.

Financial review

The Statement of Financial Position "SOFA" shows the Charity's total incoming resources for the year was £111,608 (2021: £144,469). Total resources expended amounted to £131,816 (2021: £107,199). The SOFA therefore reveals net outgoing resources of £20,208 (2021: net income £37,270).

Financial position

The Charity held fund balances at 31 March 2022 of £52,989. These funds included restricted funds of £33,725 and unrestricted funds of £19,264.

As detailed in note 17, funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes total a £736 deficit. Included within this amount is a separate fixed asset fund, which represents the fixed assets of the Charity totalling £3,437, matching the net book value of fixed assets in the balance sheet.

The designated fund of £20,000 is a contingency fund to cover expected employment related costs upon any decision to wind up the Charity.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Trustees are seeking a strategy of diversifying income streams and reviewing costs, and endeavour to undertake regular assessments of the financial stability of the Charity which is currently largely dependent on fundraising and grants for its income. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Principal risks and uncertainties

The Trustees conduct regular assessments of the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that appropriate controls are in place to mitigate our exposure to major risks. These include a Financial Controls Policy and a designated financial reserve which is reviewed annually and monitored at regular board meetings.

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For the year ended 31 March 2022

Space 2 Be Me has undertaken a thorough assessment of risks due to COVID-19 and to date. Staff work a hybrid model of part home working, supporting families both remotely and in person, alongside face-to-face delivery for clubs, family events and holiday sessions. Having undergone a strategic review, we are surveying our members to gain their input to our new three-year plan. As part of that review work, we have completed a detailed organisational risk assessment.

Financial Risk Management Objectives and Policies

The main financial risks arising from the Charity's activities are credit, liquidity, fraud and price risk.

- **Price Risk**
The charitable company is not subject to any price risk.
- **Credit Risk**
The charitable company does not hold any material balance sheet positions with regards to donations receivable and so does not consider credit risk a material risk.
- **Liquidity Risk**
The charitable company does not hold any material day to day liabilities on its balance sheet and always tries to settle any amounts owed to its creditors within the period of credit given of 30 days.
- **Cash Flow Risk**
The charitable company prepares monthly management accounts and reports to its Trustees on a bi-monthly basis. The Board of Trustees approves the management accounts and signs off the year end accounts. In addition, the Treasurer regularly visits the office to review financial transactions and offer support to staff although this has not been possible during the various lockdowns he has been kept in the loop of significant expenditures. The charitable company understands its cash flow requirements and its policy is to maintain sufficient funds in a liquid form at all times to ensure that the charitable company can meet its liabilities as they fall due. The charitable company is reliant on grants and donations, but these have been consistent in prior years and does not lead to any immediate concern on the level of donations received.

Reserves policy

The Directors have agreed to designate funds to cover staff costs in case the Charity needs to be closed. Based on average staff expenditure over the last financial year this means that £20,000 was designated as a contingency fund. This will be monitored and reviewed in 2022-23 as the team expands and costs increase.

Principal funding

There are a number of principal sources of funding for the organisation, including a KCC Disabled Children's services grant which was in place and has been extended to March 2022, received as unrestricted income. This is the final year of this extended Totius grant and in 2022-23 the short breaks grant for family events has been granted to Space 2 Be Me in the form of a restricted grant. Other core funding was received from the Masonic Charitable foundation as the second of three years funding for £5,000.

National Lottery funding for the Family Support Partnership project continued into its second year in 2021-22 and is due to run with a funding extension to September 2023. Underspend on the project from the first year has allowed us to expand our capacity to help more families and extend the life of the project by several months. Other family support work was funded this year by KCC Early Help for virtual and in-person workshops and Cygnet training which was carried over from the previous year. In 2022-23 so far, we have received some additional funding from Places Foundation, the Roundtable of Tunbridge Wells and Golding Homes for these additional activities.

Space 2 Be Me's Maidstone youth groups - Rockets, Comets and Galaxy - were supported with a second tranche of a three-year grant from Children in Need and our SAMs clubs were supported by Comic Relief and KCC Covid Recovery Grant. We gained additional funding from Early Help Preventative Grant to boost and develop our Cosmic Club for 11-17-year-olds in Tonbridge. We secured funding from Sport England via Kent Sport for our Dance Stars and funding for our two Universe young adult groups via the Kent Community Foundation from three funders – the Polebrook Fund, The Glenn & Phyllida Earle Family Fund and the Frank Brake Community Foundation.

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For the year ended 31 March 2022

Our strategic review was funded by KCC's Strategic Recovery Fund which secured external help via Stronger Kent Communities. We had a number of bids at the end of the year which had been granted and not yet received not least the Short Breaks grant mentioned above as well as several others.

Space 2 Be Me had several donations from organisations including Waitrose in Allington, Malling Rotary, Rotary clubs of Tonbridge, Maidstone Rotary Club, Maidstone Riverside Rotary Club and Tonbridge Lions. Thanks to public voting we also obtained a donation from the Ecclesiastical Trust. We had a number of donations from individuals on an adhoc and regular basis. Space 2 Be Me is immensely grateful for this support.

Structure, Governance and Management

Introduction

Space 2 Be Me Ltd is registered as a charity with the Charity Commission in England and Wales (Charity Registration No. 1140764) and as a company limited by guarantee (Company Registration No. 07324545) and is governed by its Memorandum and Articles of Association.

Space 2 Be Me Ltd was incorporated as a company limited by guarantee on 23 July 2010 and was registered as a charity on 10 March 2011. It is a parent driven members organisation that recognises that the experiences and knowledge parents bring should be valued and used as the building block for service development and provision for disabled children and their families in Maidstone.

The Trustees

The Trustees who served the Charity during the year were as follows:

Michelle Tatton (Chair)
Amanda Jane Franklin
Martin Laurence Pember (Treasurer)
Kevin Webb

We are delighted that member Laura Jenkinson will be soon joining the board. All Trustees give their time freely and no Trustee remuneration was paid in the year.

Appointment of Trustees

The Board of Trustees must comprise between at least 50% and 70% of parents of disabled children and young people. However, the charitable company recognises that a range of skills is required within the Board if the Charity is to develop and two non-parent Trustees with professional business and finance backgrounds continue to bring an active and positive contribution to the organisation.

Trustees are nominated and selected by Directors at the Annual General Meeting. A third of the Trustees retire in rotation at the Annual General Meeting but can stand for re-election. The AGM of the charitable company was on 23rd January 2020. The articles of Association require a minimum of 3 Trustees and a maximum of 12.

Structure and Decisions

Staff in the Charity report to the Manager who is responsible for the day-to-day operation of the organisation. The Board meet typically bimonthly with individual Trustees in addition to the appointed officer positions of Chair and Treasurer leading on specific areas of work. These include having a named Safeguarding Lead for children and vulnerable adults. Existing Policies and Procedures of the Charity are reviewed regularly and amended to reflect current best practice with additional policies added as required to reflect the growing operations of the Charity.

At the end of March 2022, Space 2 Be Me employed a Manager (30 hours a week), an Admin and Finance Worker (15 hours a week), Marketing and Communications Coordinator (16 hours a week), a Children and Young People Coordinator for Maidstone (10 hours a week), a Children and Young People Coordinator for Tonbridge (10 hours a week) a Children and Young People Coordinator for SAMs and Dance Stars (10 hours a week); and three Family Support Workers - Maidstone (15 hours), Tonbridge & Malling (15 hours) and Tunbridge Wells (10 hours). In addition to these salaried staff, a growing team of sessional staff and volunteers help to run clubs and events for children and young people, support parents and help in the office.

Trustees' Report
For the year ended 31 March 2022

Plans for future periods

Space 2 Be Me underwent a strategic review in 2021-2 as a result of many things changing during the preceding few years and also in order to identify priorities and create a business plan for the next 3 years. During 2022-23 this work is ongoing with Space 2 Be Me currently surveying members to enable us to ensure that what we plan is also what people who we are helping need. We are effectively in year one and have already moved towards several plans identified in the review. Moving forward in 2022-23 our key areas of focus are as follows:

- Space 2 Be Me aim to continue to deliver all our established activities including clubs, family support work, family events and training for parents, planning flexible delivery and reviewing risk assessments regularly. We aim to embrace a hybrid delivery and remain agile enough to respond to changing scenarios while listening closely to feedback from our beneficiaries.
- Space 2 Be Me will continue to develop its workforce and recruit new staff and volunteers. We aim to build a solid team across our area focusing on particular activities, age groups or geographies, who will work together to deliver Space 2 Be Me activities in a holistic way.
- To continue to work on the Family Support Partnership with a view to offering consistency across 9 districts in Kent enabling solutions, running drop ins, dealing with quick enquiries and offering an in-depth one-to-one programme of support for parents and carers. Space 2 Be Me will work hard to reach parents in each district, strengthening presence in less traditional strongholds such as Tunbridge Wells.
- To continue to empower parents through Cygnet training courses including core, sibling and puberty autism courses alongside parent workshops, both virtually and in person.
- To continue to explore widely partnership opportunities with other charities and community groups exploring opportunities which fit with mutual objectives.
- To seek feedback from parents and children on our work to ensure we are delivering the most relevant activities to them.
- To continue to develop a framework within which we can measure our impact.
- To improve our profile, particularly in West Kent, exploring opportunities to expand clubs and other activities in Tunbridge Wells in particular.
- To rebuild our membership renewals to pre pandemic levels and grow further as we reach more families.
- To develop and enhance our volunteer strategy in all areas of our activities and in relation to specific projects.
- To maintain financial stability, keep reviewing the fundraising landscape, seek new funding opportunities and implement our fundraising strategy. We continue to seek medium to long term trust funding, explore alternative avenues of opportunity such as digital or virtual fundraising and to enhance our community fundraising engagement. We plan to revive our fundraising committee made up of member volunteers who can help us in the community.
- To continue to review and adapt back office and reporting functions within the Charity with an agile hybrid working structure for staff and delivery for projects where possible.

By continuing to deliver in these priority areas the Board of Trustees is confident that Space 2 Be Me Ltd will continue to provide services for families of disabled children and young people that offer public benefit and meet our charitable objectives and vision.

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Trustees' Report

For the year ended 31 March 2022

Trustees' Responsibilities Statement

The Trustees (who are also directors of Space 2 Be Me Ltd for the purposes of Company Law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practices).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust at the year end and of the incoming resources and application of resources of the Trust for that year. 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 Statement of Recommended Practice ("SORP");
- make judgments and estimates that are reasonable and prudent;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

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

This report was approved by the Trustees and signed on their behalf by:



M Tatton
Chair of Trustees



M L Pember
Treasurer

Date: 9/1/2023

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(A company limited by guarantee)

Independent examiner's report
For the year ended 31 March 2022

Independent examiner's report to the Trustees of Space 2 Be Me Limited ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

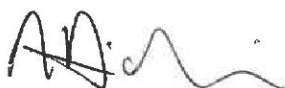
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Signed:



Dated:

19/1/2023

A. Hickie BSc FCA

UHY Hacker Young
Chartered Accountants
Thames House
Roman Square
Sittingbourne
Kent
ME10 4BJ

Space 2 Be Me Limited
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2022

| | Note | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|------------------------------------|------|------------------------------------|-------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 7,486 | - | 7,486 | 10,192 |
| Charitable activities | 5 | 34,463 | 67,031 | 101,494 | 133,824 |
| Other trading activities | 6 | 2,628 | - | 2,628 | 451 |
| Investments | 7 | - | - | - | 2 |
| Total income | | 44,577 | 67,031 | 111,608 | 144,469 |
| Expenditure on: | | | | | |
| Raising funds | 8 | 323 | - | 323 | 444 |
| Charitable activities | 9 | 55,826 | 75,667 | 131,493 | 106,755 |
| Total expenditure | | 56,149 | 75,667 | 131,816 | 107,199 |
| Net movement in funds | | (11,572) | (8,636) | (20,208) | 37,270 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | 17 | 30,836 | 42,361 | 73,197 | 35,927 |
| Total funds carried forward | | 19,264 | 33,725 | 52,989 | 73,197 |

The notes on pages 13 to 24 form part of these financial statements.

Space 2 Be Me Limited
(A company limited by guarantee)
Registered number: 07324545

Balance sheet
As at 31 March 2022

| | Note | 2022 £ | 2021 £ |
|--|------|----------------------|----------------------|
| Fixed assets | | | |
| Tangible assets | 14 | 3,437 | 5,525 |
| Current assets | | | |
| Debtors | 15 | 2,279 | - |
| Cash at bank and in hand | | 50,074 | 72,136 |
| | | <u>52,353</u> | <u>72,136</u> |
| Creditors: amounts falling due within one year | 16 | (2,801) | (4,464) |
| Net current assets | | <u>49,552</u> | <u>67,672</u> |
| Total net assets | | <u><u>52,989</u></u> | <u><u>73,197</u></u> |
| Charity funds | | | |
| Restricted funds | 17 | 33,725 | 42,361 |
| Unrestricted funds | 17 | 19,264 | 30,836 |
| Total funds | | <u><u>52,989</u></u> | <u><u>73,197</u></u> |


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

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

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

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

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


M. Tatton
 (Chair of Trustees)


M. L. Pember

Date: 9/1/2023

The notes on pages 13 to 24 form part of these financial statements.

Space 2 Be Me Limited
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

1. General information

The charitable company is a private company limited by guarantee without share capital, incorporated in England and Wales, registration number 07324545. Its registered office is Howard De Walden Youth Centre, Bluett Street, Maidstone, Kent, ME14 2UG.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Space 2 Be Me Limited 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.

2.2 Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The charity has been affected by the recent pandemic, but has seen an improvement since the previous year due to the ongoing easing of government restrictions. Operations have moved away from virtual delivery during the year back to face to face.

Whilst acknowledging the uncertainties that remain in respect of future government restrictions as well as increases in the cost of living, the trustees are confident that the charity is considered to have adequate resources to continue supporting the charity through challenging conditions. Care is an important area of the charity sector and it retains a high level of demand. As a result, the government have provided resources to support the sector so that it can continue to deliver these services.

In conclusion of the above, the trustees have carefully considered whether the charity remains to be a going concern and have concluded that there is sufficient evidence for them to remain a going concern.

2.3 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Space 2 Be Me Limited
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Notes to the financial statements
For the year ended 31 March 2022

2. Accounting policies (continued)

2.4 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

The estimated useful lives are as follows:

| | |
|--------------------|------------|
| Office equipment | - 10 years |
| Computer equipment | - 3 years |

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

2.7 Financial instruments

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

2.8 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

Space 2 Be Me Limited
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

2. Accounting policies (continued)

2.9 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---------------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Donations | 7,486 | 7,486 | 5,920 |
| Government grants | - | - | 4,272 |
| | <u>7,486</u> | <u>7,486</u> | <u>10,192</u> |
| <i>Analysis of 2021 total by fund</i> | <u>10,192</u> | <u>10,192</u> | |

Other than utilising the UK Government Job Retention Scheme, the charity received no other government grants.

4. Analysis of income from charitable activities by type of income

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---------------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Contract income | 3,531 | - | 3,531 | 3,852 |
| Grant income | 25,001 | 67,031 | 92,032 | 129,357 |
| Membership income | 1,135 | - | 1,135 | 510 |
| Club income | 2,226 | - | 2,226 | - |
| Other income | 2,570 | - | 2,570 | 105 |
| | <u>34,463</u> | <u>67,031</u> | <u>101,494</u> | <u>133,824</u> |
| <i>Analysis of 2021 total by fund</i> | <u>24,717</u> | <u>109,107</u> | <u>133,824</u> | |

Space 2 Be Me Limited
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Notes to the financial statements
For the year ended 31 March 2022

5. Income from charitable activities

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ | <i>Total funds 2021 £</i> |
|---|--|--|---------------------------------------|---------------------------------------|
| Provision of services for disabled children and their families in Maidstone | 34,463 | 67,031 | 101,494 | 133,824 |
| <i>Analysis of 2021 total by fund</i> | 24,717 | 109,107 | 133,824 | |

6. Income from other trading activities

Income from fundraising events

| | Unrestricted funds 2022 £ | Total funds 2022 £ | <i>Total funds 2021 £</i> |
|---------------------------------------|--|---------------------------------------|---------------------------------------|
| Community fundraising | 2,628 | 2,628 | 451 |
| <i>Analysis of 2021 total by fund</i> | 451 | 451 | |

7. Investment income

| | Unrestricted funds 2022 £ | Total funds 2022 £ | <i>Total funds 2021 £</i> |
|---------------------------------------|--|---------------------------------------|---------------------------------------|
| Bank interest | - | - | 2 |
| <i>Analysis of 2021 total by fund</i> | 2 | 2 | |

Space 2 Be Me Limited
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Notes to the financial statements
For the year ended 31 March 2022

8. Expenditure on raising funds

Fundraising trading expenses

| | Unrestricted funds 2022 £ | Total funds 2022 £ | <i>Total funds 2021 £</i> |
|---------------------------------------|--|---------------------------------------|---------------------------------------|
| Community fundraising | 323 | 323 | 444 |
| <i>Analysis of 2021 total by fund</i> | 444 | 444 | |

9. Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | <i>Total 2021 £</i> |
|---|--|--|-----------------------------|-----------------------------|
| Provision of services for disabled children and their families in Maidstone | 55,826 | 75,667 | 131,493 | 106,755 |
| <i>Analysis of 2021 total by fund</i> | 31,209 | 75,546 | 106,755 | |

Summary by expenditure type

| | Staff costs 2022 £ | Depreciation 2022 £ | Other costs 2022 £ | Total 2022 £ | <i>Total 2021 £</i> |
|---|-----------------------------------|------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Provision of services for disabled children and their families in Maidstone | 78,675 | 2,088 | 50,730 | 131,493 | 106,755 |
| <i>Analysis of 2021 total</i> | 75,089 | 979 | 30,687 | 106,755 | |

Space 2 Be Me Limited
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Notes to the financial statements
For the year ended 31 March 2022

10. Analysis of expenditure by activities

| | Direct costs 2022 £ | Support costs 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---|---------------------------|----------------------------|-----------------------------|-----------------------------|
| Provision of services for disabled children and their families in Maidstone | 106,184 | 25,309 | 131,493 | 106,755 |
| <i>Analysis of 2021 total</i> | 77,847 | 28,908 | 106,755 | |

Analysis of direct costs

| | Total funds 2022 £ | Total funds 2021 £ |
|------------------------|-----------------------------|-----------------------------|
| Staff costs | 78,675 | 75,089 |
| Staff and agency costs | 2,640 | 580 |
| Club costs | 1,965 | 62 |
| Other direct costs | 19,420 | 2,076 |
| Rent and rates | 3,484 | 40 |
| | 106,184 | 77,847 |

Analysis of support costs

| | Total funds 2022 £ | Total funds 2021 £ |
|-------------------------|-----------------------------|-----------------------------|
| Depreciation | 2,088 | 979 |
| Rent and rates | 7,510 | 5,824 |
| Insurance | 552 | 1,163 |
| Technology costs | 2,209 | 1,832 |
| Advertising | - | 108 |
| Accountancy and payroll | 409 | - |
| Legal and professional | 5,634 | 730 |
| Governance costs | 1,800 | 1,644 |
| Other support costs | 5,107 | 16,628 |
| | 25,309 | 28,908 |

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Notes to the financial statements
For the year ended 31 March 2022

11. Independent examiner's remuneration

| | 2022 | <i>2021</i> |
|---|-------------|-------------|
| | £ | £ |
| Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts | 1,800 | 1,644 |

12. Staff costs

| | 2022 | <i>2021</i> |
|--------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | 76,395 | 72,066 |
| Pension costs | 2,280 | 3,023 |
| | <u>78,675</u> | <u>75,089</u> |

The average number of persons employed by the Charity during the year was as follows:

| | 2022 | <i>2021</i> |
|-----------|-------------|-------------|
| | No. | No. |
| Employees | 9 | 10 |

No employee received remuneration amounting to more than £60,000 in either year.

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2021 - £NIL*).

During the year ended 31 March 2022, no Trustee expenses have been incurred (*2021 - £NIL*).

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Notes to the financial statements
For the year ended 31 March 2022

14. Tangible fixed assets

| | Office equipment £ | Computer equipment £ | Total £ |
|-----------------------|--------------------------|----------------------------|------------|
| Cost | | | |
| At 1 April 2021 | 402 | 6,144 | 6,546 |
| At 31 March 2022 | 402 | 6,144 | 6,546 |
| Depreciation | | | |
| At 1 April 2021 | 82 | 939 | 1,021 |
| Charge for the year | 40 | 2,048 | 2,088 |
| At 31 March 2022 | 122 | 2,987 | 3,109 |
| Net book value | | | |
| At 31 March 2022 | 280 | 3,157 | 3,437 |
| At 31 March 2021 | 320 | 5,205 | 5,525 |

15. Debtors

| | 2022 £ | 2021 £ |
|----------------------------|-----------|-----------|
| Due within one year | | |
| Accrued income | 2,279 | - |

16. Creditors: Amounts falling due within one year

| | 2022 £ | 2021 £ |
|------------------------------------|-----------|-----------|
| Other taxation and social security | 989 | 1,096 |
| Other creditors | - | 587 |
| Accruals | 1,812 | 2,781 |
| | 2,801 | 4,464 |

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Notes to the financial statements
For the year ended 31 March 2022

17. Statement of funds

Statement of funds - current year

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Balance at 31 March 2022 £ |
|---|--|---------------------|--------------------------|---|
| Unrestricted funds | | | | |
| Designated funds | | | | |
| Contingency fund | 20,000 | - | - | 20,000 |
| General funds | | | | |
| Unrestricted funds | 5,311 | 44,577 | (54,061) | (4,173) |
| Fixed assets | 5,525 | - | (2,088) | 3,437 |
| | 10,836 | 44,577 | (56,149) | (736) |
| Total Unrestricted funds | 30,836 | 44,577 | (56,149) | 19,264 |
| Restricted funds | | | | |
| Children in Need | 4,131 | 9,954 | (10,987) | 3,098 |
| Comic Relief | 1 | 2,000 | (2,001) | - |
| KCC Early Help Preventative | 11,338 | 4,500 | (9,929) | 5,909 |
| Involve | 150 | - | (150) | - |
| KCC CMG Starships | 123 | - | (123) | - |
| KCC Covid Recovery | - | 1,000 | (68) | 932 |
| KCC PACT | 11,913 | (246) | (11,667) | - |
| KCC Reconnect Maidstone & Tunbridge Wells | - | 6,748 | (4,030) | 2,718 |
| Kent Community Foundation funds | 14 | 15,720 | (12,175) | 3,559 |
| Kent Sport | 2,033 | 1,250 | (2,742) | 541 |
| National Lottery | 12,658 | 26,105 | (21,795) | 16,968 |
| | 42,361 | 67,031 | (75,667) | 33,725 |
| Total of funds | 73,197 | 111,608 | (131,816) | 52,989 |

Space 2 Be Me Limited
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Notes to the financial statements
For the year ended 31 March 2022

17. Statement of funds (continued)

Statement of funds - prior year

| | <i>Balance at 1 April 2020 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 31 March 2021 £</i> |
|---------------------------------------|--|---------------------|--------------------------|-------------------------------|---|
| Unrestricted funds | | | | | |
| Designated funds | | | | | |
| Contingency fund | 20,000 | - | - | - | 20,000 |
| General funds | | | | | |
| Unrestricted funds | 586 | 35,362 | (30,674) | 37 | 5,311 |
| Fixed assets | 360 | - | (979) | 6,144 | 5,525 |
| | 946 | 35,362 | (31,653) | 6,181 | 10,836 |
| Total Unrestricted funds | 20,946 | 35,362 | (31,653) | 6,181 | 30,836 |
| Restricted funds | | | | | |
| Children in Need | 1,093 | 9,979 | (6,941) | - | 4,131 |
| Comic Relief | - | 2,000 | (1,999) | - | 1 |
| Covid 19 Emergency Fund | - | 9,930 | (3,786) | (6,144) | - |
| Henry Smith | 1,540 | - | (1,540) | - | - |
| KCC Early Help Preventative | - | 17,718 | (6,380) | - | 11,338 |
| Involve | - | 210 | (60) | - | 150 |
| Cobtree | 2,408 | - | (2,381) | (27) | - |
| Tesco / Groundwork | - | 500 | (500) | - | - |
| KCC PACT | 4,876 | 32,595 | (25,558) | - | 11,913 |
| KCC CMG Starships | 163 | - | (40) | - | 123 |
| Whitehouse Monckton | 119 | - | (119) | - | - |
| KCF Emergency | - | 5,000 | (5,000) | - | - |
| KCF Hardship Fund | - | 820 | (806) | - | 14 |
| KCF Lawson / Polebrook | 2,197 | - | (2,187) | (10) | - |
| KCF Vanquis / Pettridge | 2,585 | - | (2,585) | - | - |
| Kent Sport Everyday Active Fund | - | 462 | (462) | - | - |
| Kent Sport Tackling Inequalities Fund | - | 3,791 | (1,758) | - | 2,033 |
| National Lottery | - | 26,102 | (13,444) | - | 12,658 |
| | 14,981 | 109,107 | (75,546) | (6,181) | 42,361 |

Space 2 Be Me Limited
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Notes to the financial statements
For the year ended 31 March 2022

17. Statement of funds (continued)

| | | | | | |
|-----------------------|---------------|----------------|------------------|----------|---------------|
| Total of funds | 35,927 | 144,469 | (107,199) | - | 73,197 |
|-----------------------|---------------|----------------|------------------|----------|---------------|

The restricted and designated funds are explained below:

Designated funds:

Contingency fund:- Funds designated to cover expected employment related costs upon winding up.

Restricted funds:

Activity grants:

Received for the Charity's work, including youth groups, events and holiday activities, family support work, workshops, training and miscellaneous support for parents and children.

Significant funders included Children in Need, Comic Relief, KCC Early Help Preventative Grants for Tonbridge and Maidstone, KCC Covid Recovery Grant, KCC Reconnect Grant for Maidstone and Tunbridge Wells; various funders via the Kent Community Foundation including Glen & Phyllida Earle Fund, Frank Brake Community Fund, Polebrook Fund, KCF Hardship Fund, KCC Strategic Recovery Fund, Kent Sport and the National Lottery.

Grants toward core costs:

Received towards specific administrative functions and overheads at the Charity including KCC Strategic Grant for Short Breaks for Disabled Children and Masonic Charitable Trust.

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets | 3,437 | - | 3,437 |
| Current assets | 18,628 | 33,725 | 52,353 |
| Creditors due within one year | (2,801) | - | (2,801) |
| Total | 19,264 | 33,725 | 52,989 |

Analysis of net assets between funds - prior year

| | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total funds 2021 £ |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets | 5,525 | - | 5,525 |
| Current assets | 29,775 | 42,361 | 72,136 |
| Creditors due within one year | (4,464) | - | (4,464) |
| Total | 30,836 | 42,361 | 73,197 |

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Notes to the financial statements
For the year ended 31 March 2022

19. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and £Nil (2021: £587) were payable to the fund at the balance sheet date and are included in other creditors.

20. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

21. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2022.