

Company registration number: 10007655

Charity registration number: 1169347

Our Space (Staffs) Limited

known as

Our Space

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023.

Daryl Denson ACMA
VAST
The Dudson Centre
Hope Street
Hanley
Stoke-on-Trent
Staffordshire
ST1 5DD

Our Space (Staffs) Limited
known as Our Space
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Our Space (Staffs) Limited

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Reference and Administrative Details

Trustees	Michael Rogalski, Chair Hannah Dean, Treasurer Faye Johnson, Secretary Christine Loftus
Senior Management / Leadership Team	Jane Smith, Head of Charity Rachel Thomas, Assistant Service Manager
Registered Office	The Brook Centre Stanier Street Newcastle under Lyme Staffordshire ST5 2SU The charity is incorporated in England.
Company Registration Number	10007655
Charity Registration Number	1169347
Bankers	Nat West Newcastle High Street Newcastle- Under-Lyme Staffordshire
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hope Street Haleley Stoke-on-Trent Staffordshire ST1 5DD

Our Space (Staffs) Limited

known as Our Space

Trustees' Report (incorporating Directors' Report)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

Charity Overview

Our Space (Staffs) Ltd is a charity set up in February 2016 to provide activities and facilities for children and adults with disabilities and their families:

Based at The Brook Centre, Newcastle-under-Lyme, our premises provide the specialist facilities needed in order to be able to deliver a fully-accessible service; our variety of sessions are run by a team of paid staff with support from volunteers.

The 2022-2023 year has seen us finally move on from the upset caused by the pandemic. Our service provision has returned to pre-covid levels. In some areas it has gone beyond, meaning that our income generation for this last financial year has been very healthy, giving us great hope for future stability.

In October 2021 we were delighted to be successful in our application for the second round of CAF (Charities Aid Foundation) Resilience Funding. We were awarded an 18-month grant of £58,758 to help us continue, and grow, our current service provision. This grant enabled us to employ a part-time Assistant Service Manager, covered 50% of the Service Manager's salary and provided for extra administrative hours - the grant period ended at the close of the 2022-2023 period. In addition to the main grant, we also received a £20,000 resilience grant to allow us to employ the services of consultants to help us to work on our organisational resilience and future sustainability; this has proved to have been a huge asset to us. We worked alongside Social Value Business for a 12-month period in order to measure and analyse our Charity's impact and Social Value. The consultants engaged with current service users and other stakeholders to evaluate our Charity and to inform the need and potential for future development. Documents have been produced which will strengthen our future grant applications, the potential for partnership working and commissioning as well as to gain new community and corporate fundraising support. Marketing materials have been produced including a corporate partnership pack and videos.

A big achievement for the 2022-2023 year was finally completing work on the full refurbishment of our soft play area. After the project had been delayed by Covid and lockdowns, the installation of the new soft play itself began in March 2022 and was completed a few weeks later. It has been hugely popular since reopening and has certainly attracted many new families to our sessions.

Our next major project is now the full refurbishment of our outdoor area and this is currently a main area of focus for the Board. Initial plans and quotes have been sourced and we hope to be in a position to start applying for grant funding in Autumn 2023. Much of the existing play equipment is reaching the end of its working life so our aim is to be able to bring our plans to fruition by the end of 2024. We were fortunate, and very grateful, at the end of the 2022-2023 to receive a significant donation to our Charity which has been designated to our outdoor refurbishment fund; this has kickstarted our fundraising and will stand us in good stead when applying to grant funders for additional support.

With regards to finances, we were in a much better position at the end of the 2022-2023 year than we had forecast. Our service provision and income generation surpassed predicted levels and we also made a start on a return to organising fundraising events, something which was put on hold for some time as a result of the pandemic. However, our finances were boosted in the year by the CAF funding, so we need to ensure that we can sustain ourselves financially over the next 12 months now that this funding has come to an end. By improving our focus on fundraising and by continuing to work hard to ensure we are maximising on service provision, we are confident that this will be achieved and we look forward to the coming year with enthusiasm.

Our Space (Staffs) Limited

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Trustees' Report (incorporating Directors' Report)

Objectives and activities

Objects and aims

The purposes of Our Space as set out in our Articles of Association are:

-To promote the benefit of children, young people and adults with a disability (including learning disability, physical disability, sensory impairment, behavioural and emotional difficulties), without distinction of gender, sexual orientation, race or individual financial means, or of political, religious or other opinions by the provision of play, social and educational opportunities.

-To provide opportunities for the families of such children, young people and adults to obtain respite and support.

Public benefit

Our main activities in the 2022-2023 year were the provision of sessions to benefit children, young people and adults with a disability and their families, and fundraising activities to enable us to provide these sessions.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Sessions and activities provided

During the course of the year Our Space provided:

(a) Evening Club Sessions

Our Space Juniors takes place every Tuesday evening for children with a disability aged 8 to 12 years.

Our Space Seniors takes place every Thursday evening for young people aged 13 to 18 years.

Our Space Plus+ takes place every Friday evening for young adults aged 18 upwards.

All these club sessions provide members with the opportunity to meet with friends, socialise and take part in recreational activities - for some this is their only social activity and the only opportunity they have to gain independence away from their parents/ carers.

Over the 12-month period, the three sessions offered regular weekly places to 60 children, teenagers and young adults and saw a footfall of 1561 young people.

(b) Adult Drop-In Sessions

Our Space Adult Social takes place weekly on a Wednesday evening. These sessions are for anyone over the age of 16 who has a disability to attend either independently or with a carer. These sessions had a footfall over the 12-month period of 863 teenagers and adults with a disability and 256 carers.

Our monthly disco, for anyone over the age of 16 who has a disability, restarted in July 2022, having been stopped during the pandemic. In the 9-month period to the end of March 2023, disco was attended by 245 teenagers and adults with a disability and 61 carers.

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(c) Family Sessions

One of our most popular sessions has always been our weekly Saturday afternoon family session which can be attended by any family that has a child with a disability. It is an opportunity for the whole family to attend together, for parents to meet each other, gain mutual support and relax whilst their children, both with and without disabilities, can play in a safe and stimulating environment.

Additional family sessions and family fun days also took place during school holidays and on Sundays, with special activities being provided including drumming, dance, bushcraft and visits from the Animal Man. We have also started to run regular monthly family sessions specifically for children with a disability aged 0-5 years and these are beginning to prove popular.

The 2022-2023 year has really seen attendance at family sessions rocket, finally returning to pre-Covid levels. In the 12-month period, family sessions saw 1215 family visits with 1851 children and young people (1515 with a disability) and 1818 parents/carers benefitting from them. We currently have 258 individual families who are members of Our Space.

(d) Holiday Playschemes

Holiday playschemes took place in the 2022-23 year during the Easter holiday, summer holiday and May half-term break.

Children and young people attended playscheme for either a morning or afternoon session, or stayed for a full day; as well as having access to all the facilities at Our Space, they also had the opportunity to take part in special activities such as music sessions, sports sessions and craft activities.

Over the three schemes during the year, 329 places were offered to children and young people with a disability.

(e) School and Group Visits

During the week, term-time, and at available times at the weekend and during school holidays, special schools and groups are able to make private bookings to make use of the facilities at The Brook Centre.

Over the last 12 months, we have seen a real increase in demand for these bookings, with 375 visits made by special schools and colleges in the area and by other support groups, as well as by some local adult provisions. In total 2359 children and adults with a disability visited with these groups.

Our diary is currently fully booked for weekday group visits until January 2024.

(f) Aiming High Activities

Our Space continues to be contracted through Action for Children to provide short break activities as part of the Stoke-on-Trent Aiming High programme.

In the period we have provided places for disabled children and young people at our holiday family sessions and family fun days, as well as putting on special family fun days exclusively for Aiming High families.

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Trustees' Report (incorporating Directors' Report)

Fundraising Activities

Organised events during and since the pandemic have been minimal, but the 2022-2023 year has seen us try to return to a greater focus on fundraising. Fundraising activities have been organised during the year by the Board of Directors (with support from volunteers) aimed at raising the money needed to support the delivery of sessions; to refurbish and cover the ongoing costs of running The Brook Centre, and to build up reserves for the future financial security of the Charity.

September 2022 saw the return of our "Sizzling Sounds" music event. A number of acts entertained the crowd and the day raised a total of £704. Our thanks are extended to Minstrels of Mischief, The Domesday Morris Dancers and Alan Barrett for giving their time to perform at the event.

We organised Easter and Christmas raffles which raised a total of £601.

Our aim for 2022-2023 is to greatly improve on our in-house fundraising. We are already planning a sponsored abseil event which we hope will raise a significant amount of money.

Our Space Staff and Volunteers

Our Space currently employs a team of 13 paid staff:

Jane Smith Head of Charity
Rachel Thomas Assistant Service Manager (finished March 2023)
Jill Spencer Finance & Administration
John McCafferty Grounds and Cleaning

plus 9 Sessional Playworkers.

Our staff team is our most valuable asset and we take pride in having a team of experienced and professional Playworkers who are key to the successful delivery of all our club sessions and holiday playschemes. All our Playworkers are qualified to a minimum of level 2 or 3 in Playwork and/or Childcare and they also receive training in First Aid, Safeguarding Children and Adults, Manual Handling and Food Hygiene, as well as any other courses which will enhance their working practice. They are the heart and soul of all that we do and we thank them for their hard work, for their dedication, support and friendship.

Volunteers remain an integral part of the successful running of Our Space sessions. The support we gain from our volunteers is invaluable and their dedication and enthusiasm is part of what makes our sessions such a resounding success. We would like to take this opportunity to thank this year's regular volunteers Lisa, Kelly, Amelia, Liz, Daniel, Cassie, Martha, Mihika, Ilakiya and Helena who have volunteered at our club sessions, and also to Dave and Shaun who have given hours of their time helping to maintain our grounds and whose support continues to be invaluable. We also had 6 students from Keele Medical School who completed a 12-week placement with us, volunteering at our club sessions.

In addition to our regular volunteers, this year a total of 22 extra volunteers helped at our holiday playschemes. We are indebted both to the support of our playscheme volunteers and to the staff at the local schools and colleges who assist us in their recruitment.

We have also been fortunate to receive the support of Wincanton/ Screwfix, Vodafone, Pets at Home and Croppers Grounds Maintenance during the year, all of whom have supported us by providing work parties to help maintain our grounds. We are very grateful for all their support, they have put in hours of tireless work between them, often in not the best weather conditions!

Our Space (Staffs) Limited
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Trustees' Report (incorporating Directors' Report)

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Michael Rogalski, Chair
	Hannah Dean, Treasurer
	Faye Johnson, Secretary
	Christina Loftus
	Jane Smith (appointed 8 November 2022 and resigned 12 March 2023)
Senior Management / Leadership Team:	Jane Smith, Head of Charity
	Rachel Thomas, Assistant Service Manager

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Trustees' Report (Incorporating Directors' Report)

Financial review

Our financial focus for the 2022-2023 year was very much on returning to levels of generated income that we had reached pre-Covid. Through careful spending, an increase in income generated from our activities and the second installment of CAF Resilience funding, we again reached the end of our financial year without having to fall back on our financial reserves. As a team we are extremely proud of what we have achieved and we are continuing to make great strides towards a positive future.

Our total income for 2022-2023 was £191,473 (2022 - £164,268), with expenditure of £140,954 (2022 - £99,236). At the end of the period, the total net assets are £433,560 (2022 - £383,041), of which £156,922 is restricted funds. Our expenditure appears lower than it was in reality; in monetary terms we actually spent £158,019 – the additional £17,065 was spent on capital items (predominantly the soft play installation) but this money remains held as value within fixed assets and is not shown in the accounts under expenditure.

Of the £276,638 of unrestricted funds, £44,365 is held as tangible fixed assets. Of the remaining cash, £80,000 is designated as reserves. Our Space has a policy in place to hold 6-9 months' running costs in reserves to cover ongoing costs should there be a loss of funding or a reduction of income, to allow the Charity sufficient time to source alternative funding. Based on projected figures for expenditure for the coming financial year, our current level of reserves meets this requirement.

The Directors have also designated £50,000 to a sinking fund for essential premises repairs. The building is over 30 years old and the outdoor equipment 18 years old, so the likelihood of significant repair work being needed increases every year. It is prudent to prepare for the eventuality of major work being required.

At the end of the 2021-2022 financial year, our designated fund for the replacement of the soft play area stood at £22,072 – work was essentially completed in Summer 2022, but as a result of an ongoing unresolved issue, £5000 has been retained from the final invoice; this means that £5000 remains in this designated fund. We are now building up this designated fund again to save monies towards the refurbishment of our outdoor area, which we are hoping will come to fruition in the next 12 to 18 months. A large donation of £50,000, plus the associated gift aid reclaim of £12,500, has been designated to our outdoor area fund meaning that this designated fund now stands at £67,500.

It has always been our intention to reach a level of self-sustainability such that we do not need to rely in the future on large grant funding to support our day-to-day activities and staffing costs. In order to achieve this we need to have a strong focus on our own income generation, both through the charging for services offered and through fundraising. Before the pandemic, we were well on our way to achieving this goal, but with the impact of Covid-19 meaning that income generation took a big hit, our goal was set back a little. Since reopening after the second lockdown in April 2021, and especially over the last 12 months, we have seen increasing levels of service provision and a marked improvement in income generation as a result. By the end of the 2022-2023 financial year, we had made good strides towards a return to previous income levels and with the highly positive start we have made to the 2022-2023 year, we are confident that we will be meeting our goal of self-sustainability over the coming months.

Our Space (Staffs) Limited

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Trustees' Report (incorporating Directors' Report)

Funding Sources:

• **Grant funding**- large grants have been received from:
• Charities Aid Foundation Resilience Fund - £26,252.75 to employ an Assistant Service Manager, to contribute to the Service Manager wages, to provide additional administration hours and activities for sessions. The funding includes £20,000 to employ the services of a consultant to work with us on improving organisational resilience. This funding is for 18 months between October 2021 and March 2023 (the total amount of funding received was £85,011; the first installment having been received in the 2021-2022 year).

• **Grant funding**- smaller grants have been received from:
• CoOp Community Fund - £3665.50 to fund activities at sessions
• Newcastle Rotary - £1837.99 to fund two new tricycles
• Newcastle Lions - £992.88 to fund new furniture and small play equipment
• M&S Neighbourly - contribution to general running costs

• Significant financial and other support has also been gratefully received throughout the year from:

- Mr I. Scott - large donation towards our outdoor area refurbishment project
- Edenhurst Preparatory School
- Mr I. Hickton
- In memory of Dorothy Johnson
- In memory of Val Whalley
- In memory of Graham Young
- Tracey Joinson
- Ann McCabe Solicitors
- Mel Dutton-Mullett
- Mellor Family
- Newcastle-under-Lyme Lions Club
- Anne Posey
- Mr and Mrs D. Slack
- Radwell International
- Red Street Santa Fund
- Rotary Club of Newcastle-under-Lyme
- Mrs F. Young

Our Space (Staffs) Limited

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Trustees' Report (incorporating Directors' Report)

Plans for future periods

Activities planned to achieve aims

The 2022-2023 year has started favourably. We already have a full diary for weekday bookings and we are continuing to receive a large number of enquiries from new families - family sessions have been busy with many, especially the summer holiday family sessions, full to capacity. We are still working on increasing numbers at some of our club sessions, but we are confident that with the number of new families approaching us, we should be able to achieve this fairly quickly.

It is important now that our grant funding from CAF has come to an end, that we are able to sustain our provision through our income generation, so a greater focus on fundraising events is needed this coming year as well as continuing to focus on improving where we can on service delivery.

We will be moving forward with plans to refurbish our outdoor area - this is now our priority and we will be submitting funding bids and launching a fundraising campaign over the coming months.

We have entered the year with much more confidence and financial certainty than we did the previous year. We are steadily heading back towards the place of self-sustainability that we had almost reached before the pandemic and we have many things to which to look forward.

Structure, governance and management

Nature of governing document

Our Space (Staffs) Ltd is a Company Limited by Guarantee and a Registered Charity governed by its Memorandum and Articles of Association, which were last amended on 31 May 2016.

Recruitment and appointment of trustees

Our Space is governed by a Board of Directors. There are currently 4 Directors, but a maximum of 12 can serve on the Board.

Any family with a child or young person with a disability can apply to Our Space to become members. On becoming a member, they can then nominate Directors for election to the Board at the AGM.

The Board can also appoint a person willing to be a Director and can co-opt individuals to the Board; these appointments would then be ratified by members at the following AGM.

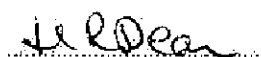
Induction and training of trustees

All Directors receive induction training and receive a handbook of policies and procedures. Training sessions are identified throughout the year that will benefit Directors in the governance of the Charity.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 23/10/23, and signed on its behalf by:



Hannah Dean
Trustee

Our Space (Staffs) Limited

known as 'Our Space'

Independent Examiner's Report to the trustees of Our Space (Staffs) Limited (the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

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

1. accounting records were not kept in respect of Our Space (Staffs) Limited 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.



Daryl Danson A.S.M.A.
VAST

The Dudson Centre
Hope Street
Hanley
Stoke-on-Trent
Staffordshire
ST1 5DD

Date: 07/12/2023

Our Space (Staffs) Limited

known as Our Space

**Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account)**

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	69,984	32,807	102,791
Charitable activities	4	79,821	-	79,821
Other trading activities	5	4,851	-	4,851
Investment income	6	4,010	-	4,010
Total income		158,666	32,807	191,473
Expenditure on:				
Raising funds	7	(243)	-	(243)
Charitable activities	8	(67,610)	(73,101)	(140,711)
Total Expenditure		(67,853)	(73,101)	(140,954)
Net income/(expenditure)		90,813	(40,294)	50,519
Net movement in funds		90,813	(40,294)	50,519
Reconciliation of funds				
Total funds brought forward		185,825	197,216	383,041
Total funds carried forward	18	276,638	156,922	433,560

The notes on pages 14 to 27 form an integral part of these financial statements.

Our Space (Staffs) Limited

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Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account)

Comparative Information for the Previous Year

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	12,972	84,133	97,105
Charitable activities	4	60,686	-	60,686
Other trading activities	5	4,921	-	4,921
Investment income	6	2,155	-	2,155
Total Income		<u>80,734</u>	<u>84,133</u>	<u>164,867</u>
Expenditure on:				
Charitable activities	8	<u>(78,798)</u>	<u>(20,438)</u>	<u>(99,236)</u>
Total Expenditure		<u>(78,798)</u>	<u>(20,438)</u>	<u>(99,236)</u>
Net income		<u>1,936</u>	<u>63,695</u>	<u>65,631</u>
Net movement in funds		1,936	63,695	65,631
Reconciliation of funds				
Total funds brought forward		<u>183,889</u>	<u>133,521</u>	<u>317,410</u>
Total funds carried forward	18	<u>185,825</u>	<u>197,216</u>	<u>383,041</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 18.

The notes on pages 14 to 27 form an integral part of these financial statements.

Our Space (Staffs) Limited
known as Our Space
(Registration number: 10007655)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	79,280	68,496
Current assets			
Debtors	15	6,764	5,738
Cash at bank and in hand	16	349,069	309,753
		355,833	315,491
Creditors: Amounts falling due within one year	17	(1,553)	(946)
Net current assets		354,280	314,545
Net assets		433,560	383,041
Funds of the charity:			
Restricted income funds			
Restricted funds		156,922	197,216
Unrestricted income funds			
Unrestricted funds		278,638	185,825
Total funds	18	433,560	383,041

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

Directors' responsibilities:

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

The financial statements on pages 11 to 27 were approved by the trustees and authorised for issue on 23/10/23 and signed on their behalf by:


Hannah Dean
Trustee

Our Space (Staffs) Limited

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Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Brook Centre
Stanier Street
Newcastle under Lyme
Staffordshire
ST5 2SU

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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

Basis of preparation

Our Space (Staffs) 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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 the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Donated services provided on a pro-bono basis are included as income with a relevant expense also being recognised in the SOFA at the cost that would have been charged for the service.

Our Space (Staffs) Limited

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Notes to the Financial Statements for the Year Ended 31 March 2023

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £75 or more with an expected lifespan of 5 years or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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Notes to the Financial Statements for the Year Ended 31 March 2023

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office Equipment	20% reducing balance
Play Equipment	15% reducing balance
Fixed Play Structures	15 years - Straight line
Kitchen Equipment	5 years - Straight line
Gardening Equipment	20% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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Notes to the Financial Statements for the Year Ended 31 March 2023

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial Instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

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Notes to the Financial Statements for the Year Ended 31 March 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies:			
Donations	69,984	2,831	72,815
Grants, including capital grants;			
Grants from other charities	-	29,976	29,976
	<u>69,984</u>	<u>32,807</u>	<u>102,791</u>
	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies:			
Donations	8,798	750	9,548
Grants, including capital grants;			
Government grants	4,174	-	4,174
Grants from other charities	-	83,383	83,383
	<u>12,972</u>	<u>84,133</u>	<u>97,105</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £
Centre activities and playschemes	<u>79,821</u>	<u>79,821</u>
	Unrestricted funds General £	Total 2022 £
Centre activities and playschemes	<u>60,686</u>	<u>60,686</u>

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Notes to the Financial Statements for the Year Ended 31 March 2023

5 Income from other trading activities

	Unrestricted funds General £	Total 2023 £
Events income;		
Other events income	4,851	4,851
	<u>4,851</u>	<u>4,851</u>
	Unrestricted funds General £	Total 2022 £
Events income;		
Other events income	4,921	4,921
	<u>4,921</u>	<u>4,921</u>

6 Investment Income

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	4,010	4,010
	<u>4,010</u>	<u>4,010</u>
	Unrestricted funds General £	Total 2022 £
Interest receivable and similar income;		
Interest receivable on bank deposits	2,155	2,155
	<u>2,155</u>	<u>2,155</u>

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Notes to the Financial Statements for the Year Ended 31 March 2023

7 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total 2023 £
Fundraising trading costs:			
Fundraising		243	243
		<u>243</u>	<u>243</u>

8 Expenditure on charitable activities

	Activity undertaken directly £	2023 £
The provision of a service for people with disabilities	140,711	140,711
	Activity undertaken directly £	2022 £
The provision of a service for people with disabilities	97,340	97,340

£87,610 (2022 - £78,798) of the above expenditure was attributable to unrestricted funds and £73,101 (2022 - £20,438) to restricted funds.

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Notes to the Financial Statements for the Year Ended 31 March 2023

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	768	768
Other fees paid to examiners	<u>1,074</u>	<u>1,074</u>
	<u>1,842</u>	<u>1,842</u>
	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	735	735
Other fees paid to examiners	<u>1,161</u>	<u>1,161</u>
	<u>1,896</u>	<u>1,896</u>

10 Government grants

£nil (2022: £599) was received from HMRC for the Job Retention Scheme.

£Nil (2022: £3,575) was received from Newcastle under Lyme Borough Council to assist with the impact of COVID-19

The amount of grants recognised in the financial statements was £- (2022 - £4,174).

There were no unfulfilled conditions at the year end.

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

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Notes to the Financial Statements for the Year Ended 31 March 2023

12 Staff costs

The aggregate payroll costs were as follows:

	31 March 2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	83,941	69,113
Pension costs	<u>1,152</u>	<u>889</u>
	<u>85,093</u>	<u>70,002</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023	2022
	No	No
Playworkers	9	9
Management and administration	<u>4</u>	<u>3</u>
	<u>13</u>	<u>12</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £40,314 (2022 - £30,522).

13. Taxation

The charity is a registered charity and is therefore exempt from taxation.

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Notes to the Financial Statements for the Year Ended 31 March 2023

14 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	71,908	71,908
Additions	17,065	17,065
At 31 March 2023	88,973	88,973
Depreciation		
At 1 April 2022	3,413	3,413
Charge for the year	6,280	6,280
At 31 March 2023	9,693	9,693
Net book value		
At 31 March 2023	79,280	79,280
At 31 March 2022	68,495	68,495

15 Debtors

	2023 £	2022 £
Trade debtors	6,575	2,265
Prepayments	169	280
Accrued income	-	371
Other debtors	-	2,822
	6,764	5,738

16 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	87	89
Cash at bank	3,937	11,317
Short-term deposits	345,045	298,347
	349,069	309,753

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	785	211
Accruals	768	735
	1,553	946

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Notes to the Financial Statements for the Year Ended 31 March 2023

18 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
General funds	73,753	158,666	(67,853)	(85,428)	79,138
Designated					
Designated Funds	112,072	-	-	85,428	197,500
Total unrestricted funds	<u>185,825</u>	<u>158,666</u>	<u>(67,853)</u>	<u>-</u>	<u>276,638</u>
Restricted funds					
BBC Children in Need	1,442	-	(155)	(631)	656
Newcastle Rotary	-	1,838	(17)	250	2,071
Newcastle Lions	-	992	(110)	-	882
Barracks Trust	237	-	(95)	954	1,096
NCS	590	-	(71)	(116)	403
Sundry restricted funds	1,248	-	-	(1,249)	-
Tesco Bags of Help	(238)	-	(119)	1,792	1,435
Soft Play Appeal	7,750	-	(420)	(1,000)	6,330
North Staffordshire Hospitals Children's Trust	120,000	-	-	-	120,000
Co-op Community Fund	2,625	3,724	(2,287)	-	4,062
Postcode Local Trust	13,751	-	(948)	-	12,803
CAF Resilience Fund	41,730	26,253	(65,466)	-	2,517
Bernard Sunley Foundation	5,000	-	(333)	-	4,667
B&Q Foundation	3,080	-	(3,080)	-	-
Total restricted funds	<u>197,216</u>	<u>32,807</u>	<u>(73,101)</u>	<u>-</u>	<u>156,922</u>
Total funds	<u>383,041</u>	<u>191,473</u>	<u>(140,954)</u>	<u>-</u>	<u>433,560</u>

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Notes to the Financial Statements for the Year Ended 31 March 2023

Comparative Information for the Previous Year

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General funds	35,889	80,734	(42,370)	73,753
<i>Designated</i>				
Designated Funds	148,500	-	(36,428)	112,072
Total unrestricted funds	183,889	80,734	(78,798)	185,825
Restricted				
BBC Children in Need	1,634	-	(192)	1,442
Barracks Trust	271	400	(434)	237
NCS	674	-	(84)	590
Sundry restricted funds	1,249	-	-	1,249
Tesco Bags of Help	(119)	-	(119)	(238)
Soft Play Appeal	7,000	750	-	7,750
North Staffordshire Hospitals Children's Trust	120,000	-	-	120,000
Co-op Community Fund	2,812	-	(187)	2,625
Postcode Local Trust	-	14,225	(474)	13,751
CAF Resilience Fund	-	58,758	(17,028)	41,730
Bernard Sunley Foundation	-	5,000	-	5,000
B&Q Foundation	-	5,000	(1,920)	3,080
Total restricted funds	133,521	84,133	(20,438)	197,216
Total funds	317,410	164,867	(99,236)	383,041

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Notes to the Financial Statements for the Year Ended 31 March 2023

The specific purposes for which the funds are to be applied are as follows:

BBC Children in Need - To pay for a Service Manager and sessional playworkers and the development of our evening and weekend sessions for three years

The Barracks Trust - To replace mats in the soft play area, for Christmas party and towards soft play appeal

NCS - A restricted donation to purchase two trikes raised by young people participating in the National Citizenship Service Programme.

Tesco Bags of Help - For the development of a sensory garden area

North Staffordshire Hospitals Children's Trust - For playworkers salaries

Soft Play Appeal - To fully refurbish the soft play area

Sundry restricted funds were received for the purpose of refurbishing the Brook Centre.

CAF Resilience Fund - emergency funding to help charities survive the impact of COVID-19 & further funding towards office furniture, staff costs

CO-OP Community Fund - to be spent on creating a Sensory Trail.

Staffs County Council - To help cover running costs as a result of loss of income due to COVID-19

Community Foundation Staffs - financial support for COVID-19

Tesco Bags of Help - to help with running costs due to loss of income due to COVID-19

CAF Resilience Fund funding for office furniture, computers & tablets and staffing costs

Post-Code Local Trust to fund the outdoor play area

Bernard Sunley Foundation to fund the soft play area refurbishment

B&Q Foundation to fund the renovation of our sensory garden area

Designated Funds:

Designated funds are funds set aside to ensure that the Charity has the equivalent of between six and nine months' expenditure available (£80,000) to cover ongoing costs should there be a loss of future funding or a reduction of income to allow the Charity sufficient time to source alternative funding or, in extremis, to be able to close the Charity in an orderly and controlled manner. In addition £50,000 has been designated to ensure that there are sufficient funds held to cover any work required on the buildings and £67,500 has been designated towards the replacement of outdoor equipment

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Notes to the Financial Statements for the Year Ended 31 March 2023

19 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	44,364	-	34,918	79,280
Current assets	36,327	197,500	122,006	355,833
Current liabilities	(1,553)	-	-	(1,553)
Total net assets	<u>79,138</u>	<u>197,500</u>	<u>156,922</u>	<u>433,560</u>

Comparative Information for the Previous Year

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	34,104	-	34,392	68,496
Current assets	40,595	112,072	162,824	315,491
Current liabilities	(946)	-	-	(946)
Total net assets	<u>73,753</u>	<u>112,072</u>	<u>197,216</u>	<u>383,041</u>

20 Related party transactions

There were no related party transactions in the year.