

Registered number: 07324545
Charity number: 1140764

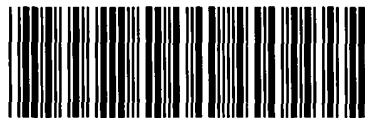
Space 2 Be Me Ltd
(A company limited by guarantee)

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 31 March 2018

FRIDAY



A7KR6N2B

A17

14/12/2018

#289

COMPANIES HOUSE

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

Contents

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 18

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

Reference and Administrative Details of the Company, its Trustees and Advisers
For the Year Ended 31 March 2018

Trustees

J. Crosby
A.J. Franklin
M.L. Pember
D. Dobson
K. Webb
M. Tatton (appointed 10 October 2017)

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
Statutory Auditors
Thames House
Roman Square
Sittingbourne
Kent
ME10 4BJ

Space 2 Be Me Ltd

(A company limited by guarantee)

Trustees' Report

For the year ended 31 March 2018

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 2018. 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 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

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

Space 2 Be Me Ltd's strategic vision is to support disabled children and young people and those with special needs to have the same life opportunities as their non-disabled peers, both educationally and socially and for their parents and families to feel supported, empowered and valued. This is achieved through 4 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.

This year the Trustees and staff of Space 2 Be Me Ltd continued to work towards achieving plans set out in our 2 year strategy and business plan for the period April 2016 to March 2018. This plan was in line with the confirmed KCC funding period of 2 years. Members also fed into the plans via a questionnaire and planning events held in December 2016 and 2017.

Priorities identified in the two year plan included:

- Continuing to deliver our core offer of family events, support groups and provision of information to families
- Increasing our clubs offering to ensure there is a club in place for every age group up to age 25
- Increasing membership and making Space 2 Be Me Ltd more visible in Tunbridge Wells and Tonbridge and Malling
- Increasing Family Support hours and working better with other consortium partners to deliver a consistent family support service across a wider area
- Implementing a more focussed training and workshop programme
- Continuing to run the Independent Support programme
- Enhancing online presence via improvements to the website and social media
- Broadening our funding base, to include more grant funding and donations from individuals

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.

Space 2 Be Me Ltd

(A company limited by guarantee)

Trustees' Report

For the year ended 31 March 2018

Volunteers

Over the 2017-18 financial year the organisation has benefitted from the input of a number of volunteers, in addition to that of the Trustees (who also act as volunteers). The input of all volunteers is highly valued, and this year we have benefitted from the support of a number of younger volunteers. As part of our employability work, we have developed volunteer opportunities for some of the older young people who have attended our clubs and activities. We have two young leaders with additional needs who come along and support our Sams and Rockets clubs. We hope that we can develop their skills enough, so that they can become sessional workers with us and we can actively demonstrate that employment of young people with additional needs is a possibility.

We have also supported two young people from a local school through their Duke of Edinburgh's award volunteering placements and provided a work experience placement for a member who attends a special school.

Achievements and Performance

Review of activities

We worked hard to achieve the targets we set ourselves within our business plan. This is how we managed to progress against our priorities:

Delivery of core offer: We have worked as part of the KDCPDC Consortium for the past few years (now known as Totius) to deliver a consistent core offer across Kent of family events and support groups for parents of disabled children up to age 18. This funding has decreased over the years, but KCC provided us with a two year strategic grant agreement last year to deliver family events and support groups. Space 2 Be Me Ltd receives funding to deliver this work across West Kent. We exceeded our targets (10 family events and 18 support groups), with 12 family events and 49 support groups.

This year we have responded to family feedback and have run family events in Kent only. Our events further afield were less well attended in previous years and we hope by taking families to local attractions that are easily accessed via public transport we will give them the confidence to access them without our support in the future. Family activities this year have included the ever popular Adventure Kidz exclusive soft play sessions, bowling sessions, Groombridge Place and the Pantomime in Maidstone. Our family activities have been very popular. We have had a total of 873 attendees (634 in 2016-17) at our events throughout the year.

Increasing Clubs offer: This has been one of the most successful areas of Space 2 Be Me and our clubs have rapidly increased in both number of clubs available as well as attendance. It was agreed this year that we would take over two youth clubs run by the SPACE charity in Tonbridge. The Trustees of SPACE made a decision to close the charity and transfer its assets to Space 2 Be Me, some of which have been specifically ring fenced for youth activity in Tonbridge.

By the end of the financial year we had introduced clubs to suit all age ranges in both Maidstone and Tonbridge. Most clubs run on a fortnightly basis and most are full to capacity. We now run the following clubs:

- a weekly dance club (increased from one session to two sessions due to the popularity of the club)
- Rockets Maidstone (for children aged 6-10 and siblings)
- Comets Maidstone (for 10-12s)
- Galaxy Maidstone (for 13-17s)
- Universe Maidstone (for 18-25s)
- Starships Tonbridge (for 6-12s)
- Stokers Tonbridge (for 13-18s)
- Unity Tonbridge (for 18-25s)
- Sams Maidstone and Sams Tonbridge for pre-school children and their parents

The young people who attend our Galaxy club helped us to design an employability project, which enabled them to receive training and work experience. This was supported by the Kent Community Foundation employability fund and was run alongside youth groups.

Increasing membership and presence across West Kent: Our membership this year increased from 154 to 204; the increased number of clubs and taking over the SPACE clubs in West Kent contributed to this increase. Having rebranded during this financial year and developed a new website we targeted more than 300 support organisations with a mailing to raise awareness of our work across West Kent.

Trustees' Report

For the year ended 31 March 2018

Improving our profile will continue to be a focus for the next financial year.

Delivering Family Support Work across a wider area: Having achieved expansion within our family support team in the last financial year, our family support service has continued to thrive and we received an extra boost with a 2 year grant from Henry Smith, which is funding a 22 hour Family Support post. We now deliver family support across West Kent and this year we were able to continue training our staff to deliver the Cygnet Autism awareness programme, which we are now licenced to deliver via Barnardo's. This means we can now run 6 week training programmes for parents who have children with autism. Early feedback from these courses has been overwhelmingly positive.

Focused Training programme: Aside from the Cygnet programme our Family Support team developed a series of workshops for parents that were delivered in South and West Kent. This was a joint project with Includes Us 2 (a member of the Totius consortium). Includes Us 2 were able to secure funding to deliver the workshops in South Kent; our Family Support Worker provided the expertise and delivered the workshops. We then used the materials to support parents in West Kent.

Independent Support Programme: This joint Totius project is nearing the end of its lifespan, because the Government deadline for transferring school children from a statement to an education and healthcare plan (EHCP) has now passed. Despite this the Independent Support Workers have remained busy advising parents on existing plans and helping parents of newly diagnosed children to secure an EHCP. Our longstanding Independent Support Worker Ruth Jordan left us this year and was replaced in part by Vicky Edwards, who delivered Independent Support Work alongside her role as Club Development Worker. As the financial year drew to a close we were made aware that the contract would end on July 31st, so we have just one Independent Support Worker in post to wind down the project.

We will be seeking funding to continue providing educational advice to families, because there is an obvious need. Many children have inadequate EHC plans and there is still a need to support their parents to ensure they have a plan that fulfils their needs.

Enhance online presence: Our business plan included plans to review and improve our website this year and a grant from Awards for All meant we were able to change our name, review our brand and develop a new website. Our thanks go to Michael Watts at Burning Leaf, who offered his services to us at a reduced rate in thanks for the work we have done in support of his family. We are delighted with our new website that allows us to take online bookings for our events and provides a user-friendly platform for our families to gain support.

Of course, Facebook remains ever popular with our beneficiaries and this year our Facebook page continued to grow; we had increased our likes from 531 at the beginning of the year to 724 by the end of the year.

Broadening the Funding Base: We focused on applying to grant making trusts this year and were successful in securing both short term project grants as well as two longer term grants. Having achieved our aims around grant funding we will look in future years to increase income from community and corporate funding streams, whilst retaining our income from trusts and foundations.

Financial review

The Statement of Financial Position "SOFA" shows the Charity's total incoming resources for the year was £139,465 (2017: £94,391). Total resources expended amounts to £139,750 (2017: £141,432). The SOFA therefore reveals net outgoing resources of £285.

A total transfer of £2,458 was made between unrestricted and restricted funds detailed in note 12 of the financial statements.

The Charity's unrestricted fund saw net expenditure for the year, after transfers, of £18,460, and the restricted fund saw net income for the year, after transfers, of £18,175.

Financial position

The Charity held fund balances at 31 March 2018 of £47,951. These funds included restricted funds of £22,918 and unrestricted funds of £25,033.

Space 2 Be Me Ltd

(A company limited by guarantee)

Trustees' Report

For the year ended 31 March 2018

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. 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 which is reviewed at least every two years, and a designated financial reserve which is reviewed annually.

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. 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 has been designated as a contingency fund.

Principal funding

There are two principal sources of funding for the organisation. These are the Independent Support contract which has been running since 2014 and will end on 31st July 2018, and the KCC Disabled Children's services grant which is in place until 31st March 2020.

Aside from contracts, we have been successful in securing grants from Charitable Trusts and small local community groups. This year we have secured two multiyear grants from Children in Need and Henry Smith towards our family support service and Maidstone based youth groups.

Space 2 Be Me Ltd

(A company limited by guarantee)

Trustees' Report For the year ended 31 March 2018

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:

Janet Crosby (resigned as Chair 29 March 2018)
Amanda Jane Franklin
Martin Laurence Pember
Deborah Dobson
Kevin Webb
Michelle Tatton (appointed 10 October 2017 and appointed as Chair 29 March 2018)

All Trustees give of 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 21st February 2018. 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 bi monthly 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 both children and vulnerable adults, a lead for Policies and Procedures and a Quality lead. 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.

The staff team at the year end comprised the Director (22 hours a week), an Admin and Finance Worker (15 hours a week), 1 Club Development Worker (31 hours a week), 1 IS Worker (27.5 hours a week) and 2 Family Support Workers (one 10 hours and one 22 hours a week). In addition to these salaried staff, quality sessional staff are also employed to help offer support to allow children and young people to access activities and/or where additional staff are required to ensure quality delivery.

Plans for future periods

Our two year strategy has come to an end now and during the next financial year we will be revisiting the business plan and putting a longer term strategy into place. On the 29th March our Charity Director Claire Haffenden gave Trustees notice of her resignation. As a result of this news Trustees chose to recruit a replacement before entering into business planning. Claire will remain in post for a number of months to ensure a smooth handover to the new Manager.

Space 2 Be Me has grown rapidly over the past 3 years and this next financial year was always going to be a year of consolidation. There remain some obvious areas to include in our future plans and these include:

Space 2 Be Me Ltd

(A company limited by guarantee)

Trustees' Report

For the year ended 31 March 2018

- Continuing to deliver our core services including clubs, family support work and family activities
- Seeking feedback from both parents and children on our work, so that we ensure we are delivering the most relevant activities to them and adapting to meet needs
- Improving our profile, particularly within the Tunbridge Wells and Tonbridge and Malling districts
- Transitioning from the end of the Independent Support contract towards a new way of delivery a combined education and family advice service
- Broadening our funding base within the community, whilst retaining the stream of income developed already from Trusts and Foundations

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.

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, on 4 December 2018 and signed on their behalf by:



M Tatton
Chair of Trustees



M L Pember
Treasurer

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

Independent Examiner's Report
For the Year Ended 31 March 2018

Independent Examiner's Report to the Trustees of Space 2 Be Me Ltd (the 'company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2018.

This report is made solely to the company'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 company'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 company and the company's Trustees as a body, for my work or for this report.

Responsibilities and Basis of Report

As the Trustees of the company (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 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 the company'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 can 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 company 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.

Signed:



Allan Hickie BSc FCA

Dated: 12 December 2018

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

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

Statement of Financial Activities incorporating Income and Expenditure Account
For the Year Ended 31 March 2018

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Income from:					
Donations and legacies	2	17,042	2,000	19,042	5,226
Charitable activities	3	66,603	49,833	116,436	81,513
Other trading activities	4	3,986	-	3,986	7,649
Investments	5	1	-	1	3
Total income		87,632	51,833	139,465	94,391
Expenditure on:					
Raising funds	4	4,536	-	4,536	4,502
Charitable activities	6	103,739	31,475	135,214	136,930
Total expenditure	10	108,275	31,475	139,750	141,432
Net income / (expenditure) before transfers		(20,643)	20,358	(285)	(47,041)
Transfers between Funds	14	2,458	(2,458)	-	-
Net movement in funds		(18,185)	17,900	(285)	(47,041)
Reconciliation of funds:					
Total funds brought forward	14	43,218	5,018	48,236	95,277
Total funds carried forward		25,033	22,918	47,951	48,236

The notes on pages 11 to 18 form part of these financial statements.

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

Balance Sheet
As at 31 March 2018

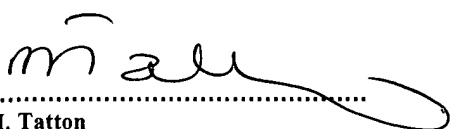
	Note	£	2018 £	£	2017 £
Current assets					
Cash at bank and in hand		50,183		50,426	
Creditors: amounts falling due within one year	13	(2,232)		(2,190)	
Net current assets			47,951		48,236
Net assets			47,951		48,236
Charity Funds					
Restricted funds	14		22,918		5,018
Unrestricted funds	14		25,033		43,218
Total funds			47,951		48,236


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

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

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

The financial statements were approved and authorised for issue by the Trustees on 4 December 2018 and signed on their behalf, by:


 M. Tatton


 M.L. Pember

The notes on pages 11 to 18 form part of these financial statements.

Notes to the Financial Statements
For the Year Ended 31 March 2018

1. Accounting Policies

1.1 Basis of preparation of financial statements

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Space 2 Be Me Ltd 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.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.3 Income

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

1.4 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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

All expenditure is inclusive of irrecoverable VAT.

1.5 Financial instruments

The company 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.

1.6 Taxation

The company 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 company 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.

1.7 Pensions

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

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

Notes to the Financial Statements
For the Year Ended 31 March 2018

1. Accounting Policies (continued)

1.8 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 company 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 company 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.

Investment income, gains and losses are allocated to the appropriate fund.

2. Income from donations and legacies

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Donations	17,042	2,000	19,042	5,226
<i>Analysis of funds for 2017</i>	5,226	-	5,226	

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

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Contract income	36,815	-	36,815	33,395
Grant income	25,530	49,833	75,363	42,834
Membership and club income	3,884	-	3,884	2,374
Other income	374	-	374	2,910
	66,603	49,833	116,436	81,513
<i>Analysis of funds for 2017</i>	64,079	17,434	81,513	

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

Notes to the Financial Statements
For the Year Ended 31 March 2018

4. Trading activities

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Charity trading income				
Event income	3,986	-	3,986	7,649
Fundraising trading expenses				
Event expenditure	4,536	-	4,536	4,502
Net (expenditure)/income from trading activities	(550)	-	(550)	3,147

5. Investment income

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Investment income	1	-	1	3
<i>Analysis of funds for 2017</i>	3	-	3	

6. Analysis of expenditure on charitable activities

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Provide and support the provision of services for disabled children and their families in Maidstone	103,739	31,475	135,214	136,930
<i>Analysis of expenditure for 2017</i>	117,206	19,724	136,930	

7. Analysis of expenditure by activities

	Activities undertaken directly 2018 £	Support costs 2018 £	Total 2018 £	Total 2017 £
Provide and support the provision of services for disabled children and their families in Maidstone	102,877	32,337	135,214	136,930
<i>Analysis of expenditure for 2017</i>	98,209	38,721	136,930	

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

Notes to the Financial Statements
For the Year Ended 31 March 2018

8. Direct costs

	Total 2018 £	<i>Total 2017 £</i>
Temporary and other staff costs	11,648	5,489
Membership costs	613	723
Event costs	1,692	791
Venue hire	1,820	-
Wages and salaries	78,861	87,299
National insurance	4,254	-
Pension cost	3,989	3,907
	<u>102,877</u>	<u>98,209</u>
<i>Analysis of 2017 total</i>	<u>98,209</u>	

9. Support costs

	Total 2018 £	<i>Total 2017 £</i>
Maintenance of premises and equipment	3,393	4,819
Rent and rates	6,045	5,796
Insurance	454	446
Technology costs	3,029	6,147
Advertising	9,876	-
Accountancy and payroll	597	-
Legal and professional	678	220
Governance costs	1,200	500
Charitable payments	320	17,664
Other support costs	6,745	3,129
	<u>32,337</u>	<u>38,721</u>
<i>Analysis of 2017 total</i>	<u>38,721</u>	

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

Notes to the Financial Statements
For the Year Ended 31 March 2018

10. Analysis of Expenditure by expenditure type

	Staff costs 2018 £	Other costs 2018 £	Total 2018 £	Total 2017 £
Expenditure on fundraising trading	-	4,536	4,536	4,502
Costs of raising funds	-	4,536	4,536	4,502
Provide and support the provision of services for disabled children and their families in Maidstone	87,104	48,110	135,214	136,930
	87,104	52,646	139,750	141,432
<i>Analysis of type for 2017</i>	<i>91,206</i>	<i>50,226</i>	<i>141,432</i>	

11. Net income/(expenditure)

This is stated after charging:

	2018 £	2017 £
Independent examination costs (gross of irrecoverable VAT)	1,200	1,250

During the year, no Trustees received any remuneration (2017 - £NIL).

During the year, no Trustees received any benefits in kind (2017 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2017 - £NIL).

12. Staff costs

Staff costs were as follows:

	2018 £	2017 £
Wages and salaries	78,861	87,299
Social security costs	4,254	-
Other pension costs	3,989	3,907
	87,104	91,206

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

	2018 No.	2017 No.
Administration and support	11	10

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

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

Notes to the Financial Statements
For the Year Ended 31 March 2018

13. Creditors: Amounts falling due within one year

	2018 £	2017 £
Other taxation and social security	1,032	940
Accruals	1,200	1,250
	<u>2,232</u>	<u>2,190</u>

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
Designated funds					
Contingency fund	30,000	-	-	(10,000)	20,000
Hot Foot Plus Trust	3,204	-	(381)	(2,823)	-
	<u>33,204</u>	<u>-</u>	<u>(381)</u>	<u>(12,823)</u>	<u>20,000</u>
General funds					
Unrestricted funds	10,014	87,632	(107,894)	15,281	5,033
Total Unrestricted funds	<u>43,218</u>	<u>87,632</u>	<u>(108,275)</u>	<u>2,458</u>	<u>25,033</u>
Restricted funds					
KCC Early Help	1,832	-	(21)	(1,811)	-
Kent Community Foundation	2,866	-	(2,491)	(375)	-
Golding Homes	320	880	(880)	(320)	-
Children in need	-	9,871	(7,524)	-	2,347
Henry Smith	-	9,750	(2,452)	-	7,298
St. James Place	-	8,059	(3,056)	-	5,003
Awards for all	-	9,589	(9,637)	48	-
Space Youth	-	2,000	(73)	-	1,927
KCF Gatwick	-	5,299	(2,466)	-	2,833
KCF Employability	-	4,075	(1,330)	-	2,745
KCC Councilors grant	-	1,340	(630)	-	710
Other restricted	-	970	(915)	-	55
	<u>5,018</u>	<u>51,833</u>	<u>(31,475)</u>	<u>(2,458)</u>	<u>22,918</u>
Total of funds	<u>48,236</u>	<u>139,465</u>	<u>(139,750)</u>	<u>-</u>	<u>47,951</u>

Designated funds:

- Contingency fund:-
- Hot Foot Plus Trust:-

Funds designated to cover expected employment related costs upon winding up.
Funds designated to cover family events, clubs and activities for young people.

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

Notes to the Financial Statements
For the Year Ended 31 March 2018

14. Statement of funds (continued)

Restricted funds:

- KCC Early Help:- Grant towards Cygnet training.
- Kent Community Foundation:- Grant towards the costs of a Family Support Worker.
- Children in need:- Grant towards costs of youth groups in Maidstone.
- Henry Smith:- Grant towards the costs of a Family Support worker
- St. James Place:- Grant towards the costs of holiday activity sessions and associated costs for young people aged 5 to 18.
- Awards for all:- Big lottery fund grant for rebranding of the organisation, including the developemnt of a new website and publicity materials.
- Space Youth:- Ringfenced funding for youth activities in West Kent
- KCF Gatwick:- Grant towards the costs of family support work in Tonbridge.
- KCF Employability:- Grant towards the costs of an employability project for young people with additional needs
- KCC Councillors grant:- Grant towards the costs of work in Maidstone.

Fund transfers:

- £10,000 was released from the contingency fund to unrestricted funds after a basis change of the designated unrestricted reserves.
- £5,281 of unrestricted expenditure has been transferred to designated and resticted funds after apportionment of associated costs related to these projects. Expenditure that could be directly attributed to these funds has been recorded as expenditure.
- Any restricted fund deficits are covered by unrestricted funds.

Statement of funds - prior year

	<i>Balance at 1 April 2016</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 March 2017</i>
	£	£	£	£	£
Designated funds					
Contingency fund	25,000	-	-	5,000	30,000
Hot Foot Plus Trust	12,027	-	(8,823)	-	3,204
	<u>37,027</u>	<u>-</u>	<u>(8,823)</u>	<u>5,000</u>	<u>33,204</u>
General funds					
Unrestricted funds	50,942	76,957	(112,885)	(5,000)	10,014
Total Unrestricted funds	<u>87,969</u>	<u>76,957</u>	<u>(121,708)</u>	<u>-</u>	<u>43,218</u>
Restricted funds					
KCC Early Help	-	11,770	(9,938)	-	1,832
Kent Community Foundation	-	4,914	(2,048)	-	2,866
Golding Homes	-	750	(430)	-	320
KCF Gatwick	7,308	-	(7,308)	-	-
	<u>7,308</u>	<u>17,434</u>	<u>(19,724)</u>	<u>-</u>	<u>5,018</u>
Total of funds	<u>95,277</u>	<u>94,391</u>	<u>(141,432)</u>	<u>-</u>	<u>48,236</u>

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

Notes to the Financial Statements
For the Year Ended 31 March 2018

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Current assets	27,265	22,918	50,183
Creditors due within one year	(2,232)	-	(2,232)
	<u>25,033</u>	<u>22,918</u>	<u>47,951</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2017 £</i>	<i>Restricted funds 2017 £</i>	<i>Total funds 2017 £</i>
Current assets	45,408	5,018	50,426
Creditors due within one year	(2,190)	-	(2,190)
	<u>43,218</u>	<u>5,018</u>	<u>48,236</u>

16. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund. No contributions were payable to the fund at the balance sheet date.

17. Operating lease commitments

At 31 March 2018 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2018 £	2017 £
Amounts payable:		
Within 1 year	<u>4,635</u>	<u>4,500</u>