



# SNAP Cymru Annual Report 2021–2022



Ariennir gan  
**Lywodraeth Cymru**  
Funded by  
**Welsh Government**



**SQM**



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year ending 2022

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# 1.Introduction:

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The Trustees have adopted the provisions of 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 1st January 2019).

## Objectives and activities:

SNAP Cymru's Charitable Objects are to advance the education of people in Wales including those with Additional Learning Needs (ALN) and those who are disabled.

- 1.to provide or assist in providing information, advice and support to enable children and young people and their parents or guardians to participate fully and equally in society
- 2.to assist parents and guardians of children and young people in their understanding of relevant legislation
- 3.and through this to facilitate their contribution and involvement in their life choices.

## Mission Statement

SNAP Cymru will empower families (parents, carers, children and young people) to have their voices heard within Educational, Health and Social Care and support them to work in partnership to influence policy and practice in the planning and delivery of services at both local and national levels.



## Public Benefit

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous twelve months. The review also helps us ensure our aims, objectives and activities remained focused on our stated objectives. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities thus ensuring that it continues in its purpose in providing advice and support to voluntary and other agencies in promoting the relief of persons who are in poverty, sickness and distress.

## Social Investments

Previous analysis estimates that for every £1 invested in SNAP Cymru activities there is over £20 of social value created. We are proud of the added value we achieve through our appropriately experienced and expert volunteers who provide value additional time and support to the charity.



## 2. Report of the Trustees for the year ended 31st March 2022

The end of this year has seen the ongoing and difficult situation remain due to COVID-19. Schools have reopened, but children and young people are finding the return difficult with many needing additional help with wellbeing, mental health issues and reintegrating into daily and learning routines. This has had additional impact on those with ALN and disabilities. During this time, SNAP Cymru staff and many volunteers have continued to work from home.

Following Denise Inger's succession plan the joint CEO's, Amanda Daniels and Caroline Rawson have worked together to improve on the work we have done and make us fit and successful through the ALN transformation, re negotiating service level agreements with funders, as well as the Covid pandemic. Her legacy continues to be fulfilled by their and our staff and volunteers hard work and dedication.

At Christmas, one of the CEO's, Amanda Daniels, made the difficult decision to retire and left SNAP Cymru at the end of March. Amanda has been with us for over 20 years working in a variety of roles at a senior level culminating with her sharing the CEO role with Caroline Rawson.

We would like to thank Amanda for her amazing work and dedication to SNAP Cymru.

**Caroline Rawson became sole CEO on April 1st 2022.**

This report provides detailed information on the work carried out for funders in respect of the service level agreements with SNAP Cymru. The report is for the period 1st April 2021 to 31st March 2022. The data information for the report is from the SNAP Cymru CMS database and feedback from families and professionals who have accessed our Family Partnership Services.

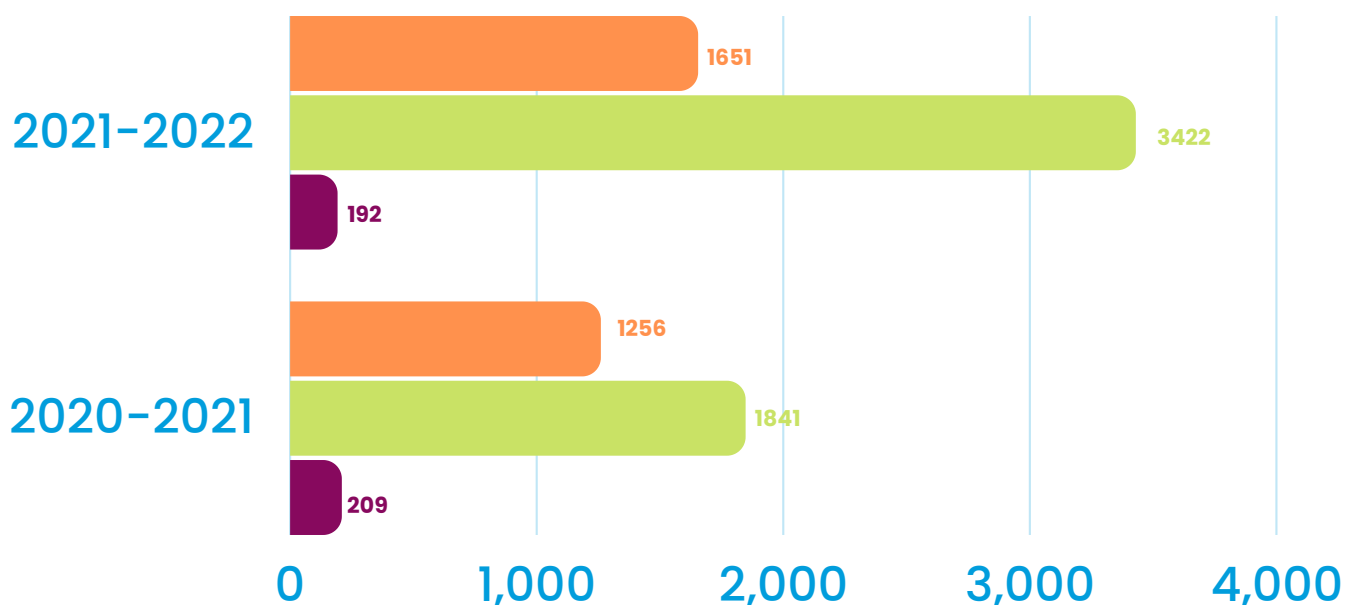


## Key Achievements 2021-22

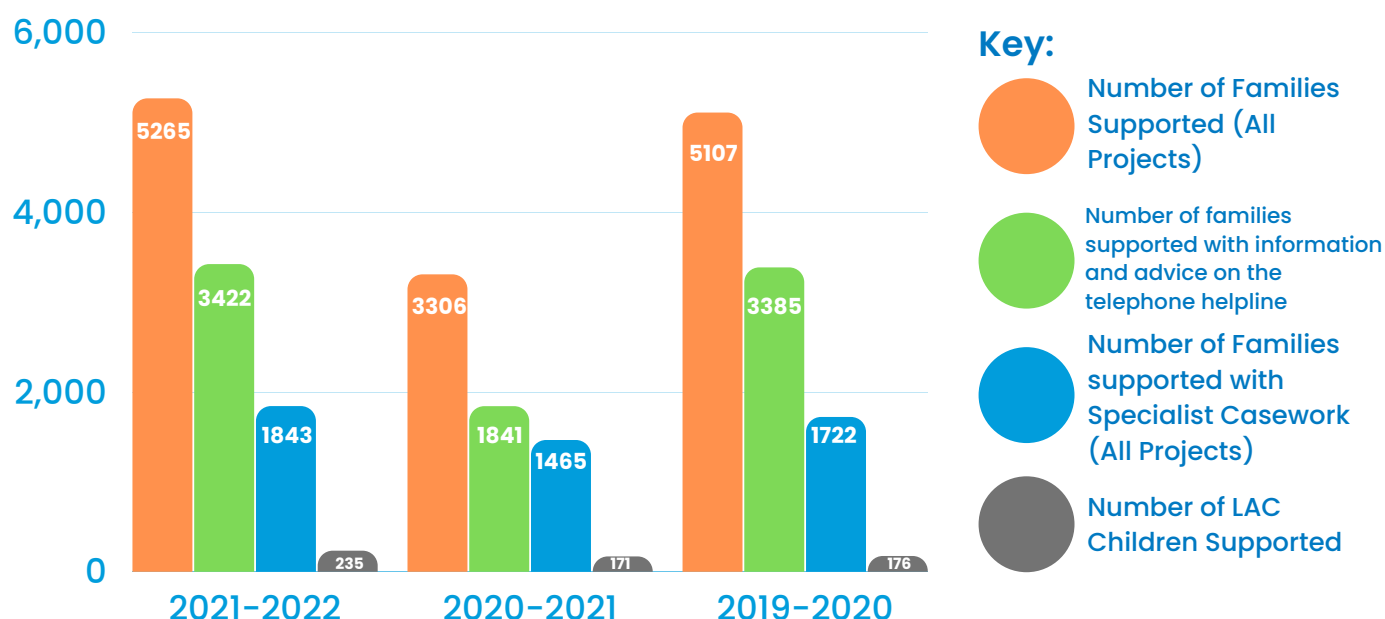


## Overview of Projects

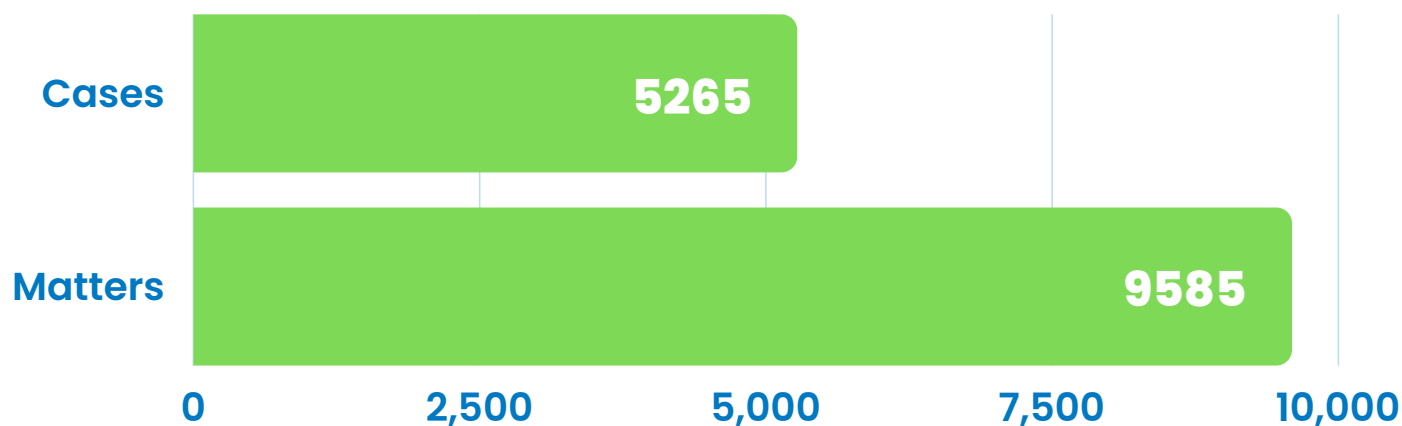
Key:



## All Wales Telephone Helpline and Specialist Casework Support – 3 Year Review



## All Wales Casework 2021-2022

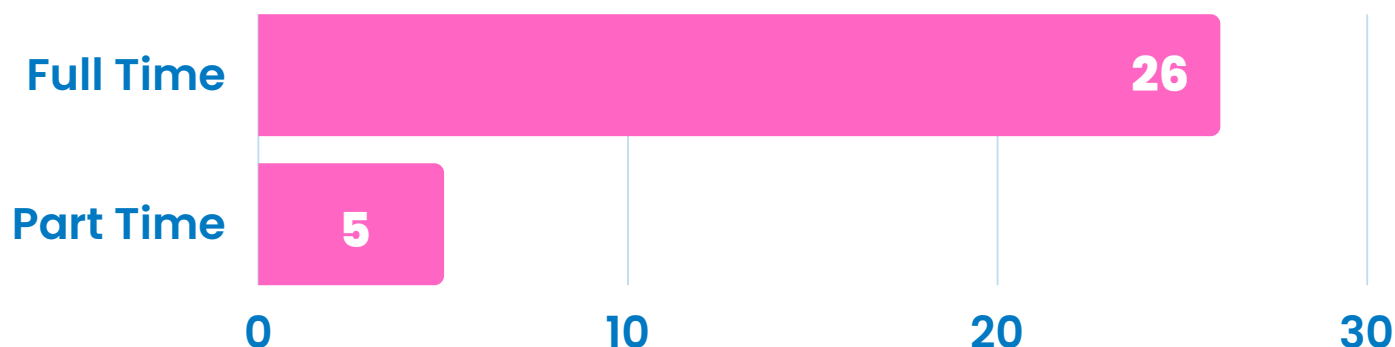


**4722 cases closed this year –  
this equates to 89% of all SNAP Cymru cases**



## Staffing

2021/22 Staff:



The total number of staff during 2021/22 was 31 people; 26 full time equivalent.

## High Quality Advice

SNAP Cymru holds the Legal Aid Agency's Specialist Quality Mark (SQM) for Education Advice. This important accreditation highlights the organisations commitment to client care and best practice.

As a standard that is only awarded to organisations who meet the highest levels of management and customer care, SQM accredited organisations undergo rigorous independent assessments on a regular basis. This ensures that they meet required standards of excellence in areas such as client care, case management and risk management.



# SQM



## Effective Support

Problems don't happen in isolation and can have consequences which may affect the life chances for children and young people. Solving them can stop these situations escalating. Each year we help thousands of children and their families, along with professionals access free bilingual information resources and support via our website and Social Media. Printed bilingual materials are available for families with limited IT and printing equipment. SNAP Cymru's bilingual helpline has been available throughout the year, operated by experienced members of staff and volunteers, the helpline is able to deal with many issues often on a task and finish basis. More complex casework is referred to SNAP Cymru's specialist casework service\*.

## The Difference This Makes

We employ a flexible and efficient empowerment model, seeking solutions and the avoidance or escalation of conflict. We aim to give sufficient information, advice and support needed, enabling families to take the next steps themselves. \*In most Local Authorities resources are available for more complex casework which is referred to a locally based SNAP Cymru specialist caseworker for support. Cases typically take between 15 to 100 hours to complete.

SNAP Cymru has a positive impact on the education of people in Wales. We work to build resilience by engaging families and supporting them to identify and broker services and support. We work in partnership to enable positive outcomes and build effective relationships. We at SNAP Cymru are passionate about our Welsh language. We support the Welsh Language strategy to achieve bilingual services for the increasing number of Welsh speakers.



## Our Impact

SNAP Cymru actively support children, young people and their families to participate in decision-making about their future and their choices.



98% of families report an increased knowledge in educational procedures



95% of families told us that they felt an increased confidence to advocate effectively on behalf of their child



88% said their confidence in liaising with professionals had improved



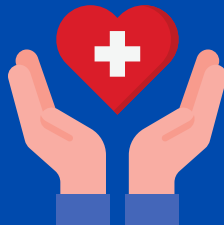
85% said their relationships with professionals had improved



93% of families reported satisfaction with SNAP Cymru services



Almost 91% reported a successful outcome, 9% did not respond, less than 1% said no.



61% of families reported an improvement to their health and wellbeing after support, 38% did not respond, 1% said no

## Why it's important to resolve problems

If left unsolved, problems don't just affect families – they affect the community they live and work in too.

- Working with families to solve them creates considerable value to society, and helps them lead 'ordinary' lives, without the need to fight on behalf of their children.
- Nearly all families we helped told us that their problem negatively affected them and their children's lives, sometimes for years!
- Many didn't feel confident about taking action to resolve their problem before advice.
- Most came to us when they needed to take action urgently.

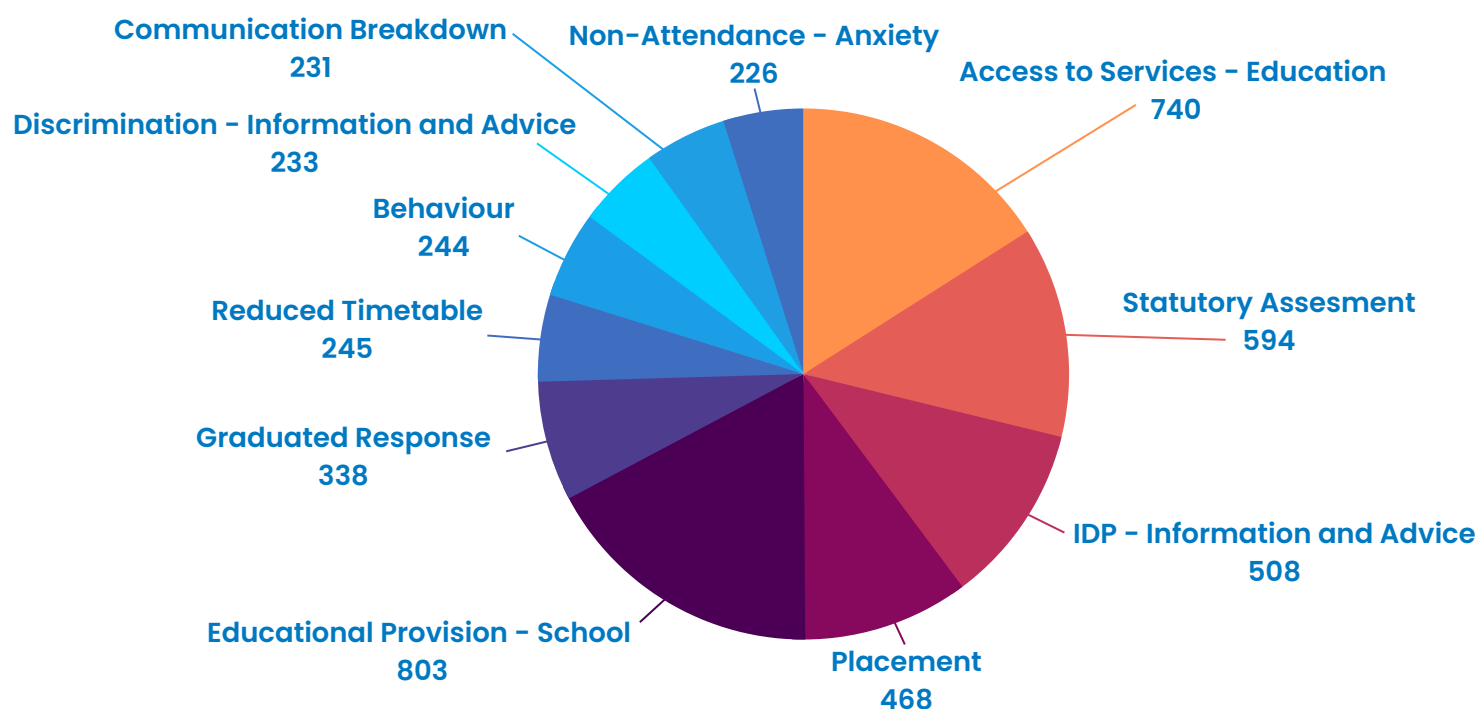
# Family Partnership Services and Pupil Participation – Independent Parental Support (IPS)

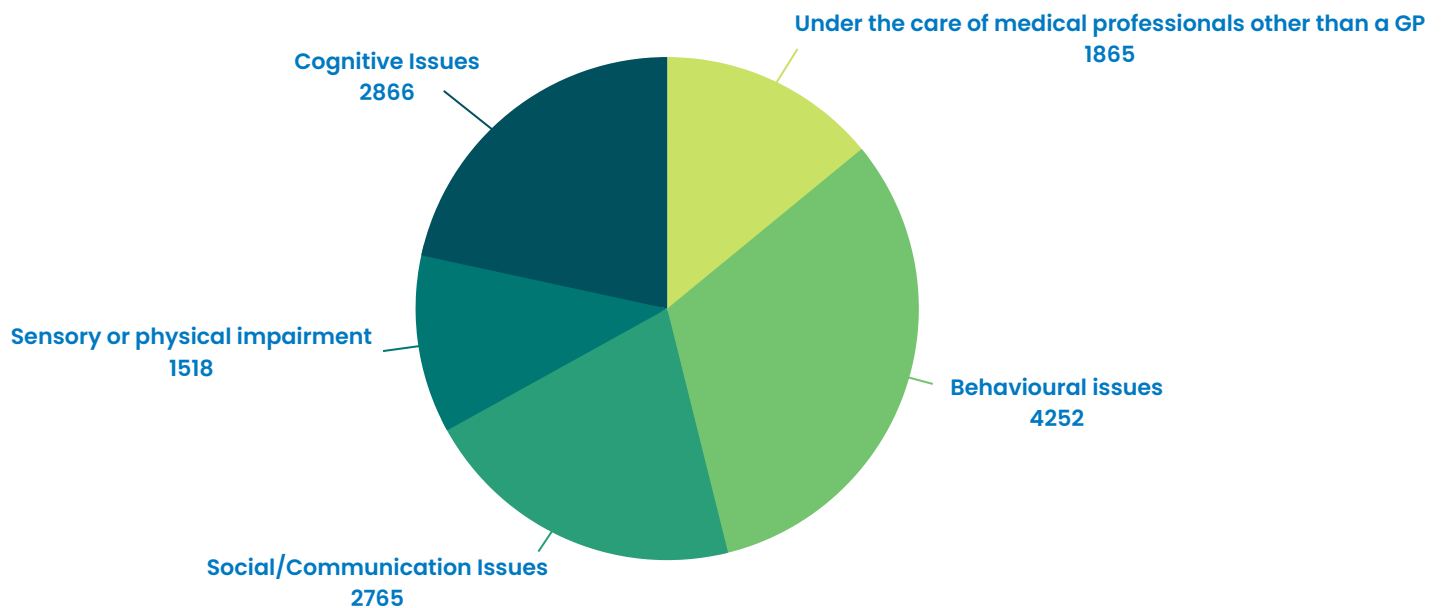
SNAP Cymru has successfully and efficiently provided Independent Parental Services across Wales. In 2021/22 we were contracted to provide face to face IPS services in 20 Local Authorities in Wales and Disagreement Resolution Services to 22 Local Authorities as required. The provision included telephone helpline, advice service, information via e-mail, website and post. SNAP Cymru is a member of the UK National Information Advice & Support Service (NIASS), which continues to inform our development and practice.

During the pandemic, staff and volunteers continued to share their expertise and raise the voice of families at Local Authority panels and case reviews, albeit virtually over MS Teams and Zoom.

## Top Matters 2021–2022

Number of New Matters recorded = **9585**





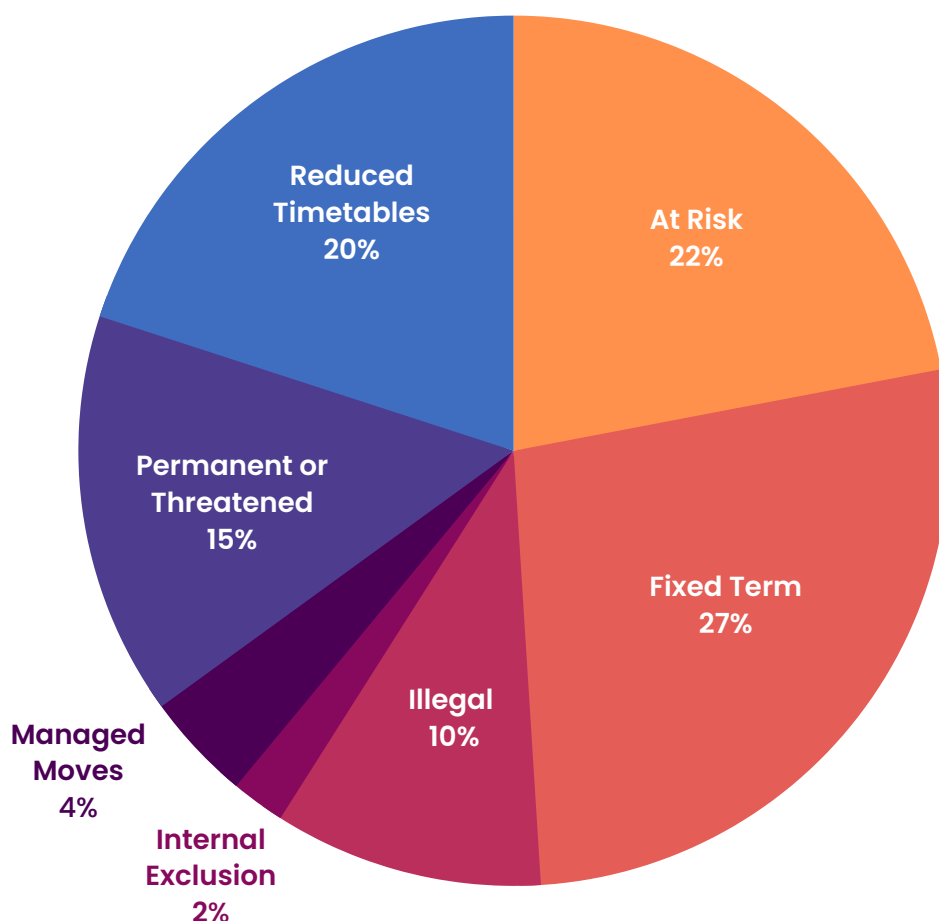
## Most reported type of need

Type of Need	Number of cases
ASD	1915
Undiagnosed	968
ADHD/ADD	590
Behavioural Difficulties	343
Mental Health	236
Global Development Delay	200
Dyslexia	150
Speech, Language, Communication	111
Chromosomal Condition	71
Moderate Learning Difficulty	63



# Exclusions

Exclusion casework is time consuming with little or no funding attached to it. As with most referrals, families find us by default rather than through a direct right to a service. Parents report that schools do not offer advice or advocacy to children and families about exclusions.

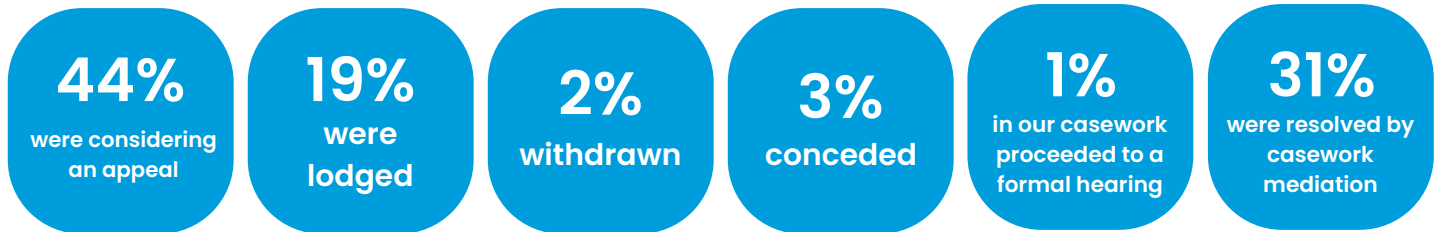


Of all the families talking to us about exclusion 7% were supported with Pupil Disciplinary Committee (PDC) preparation and meetings, 2%, were supported with independent appeals



# Appeals Matters Special Educational Needs Tribunal for Wales (SENTW)

Of the 210 SENTW matters recorded:



SNAP Cymru's model of working using informal disagreement resolution, mediation, negotiation, de-escalation and brokerage reduces the need for the formal Disagreement Resolution Service (DRS) and avoids appeals to SENTW.

However, we also provide the formal DRS service to 22 Local Authorities across Wales. This service provides an opportunity for parties in dispute to meet and talk together on a formal basis to try and make agreements prior to attending the Special Educational Needs Tribunal. SNAP Cymru Mediators are skilled and experienced and are independent, and unconnected to the case.

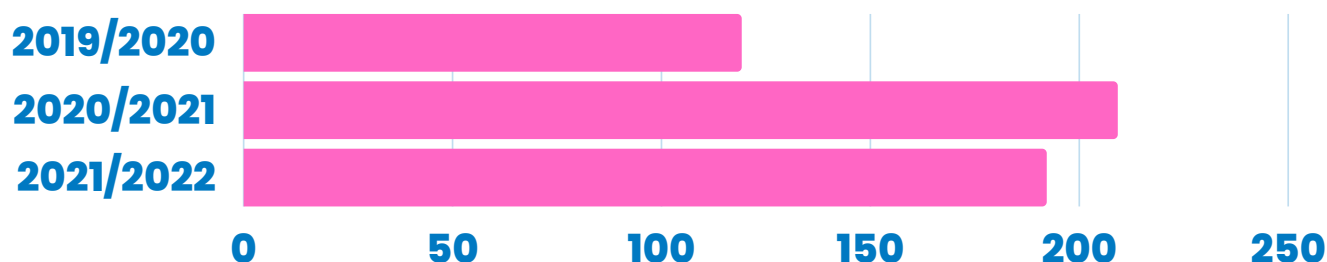
## Early Help

The SNAP Cymru Early Help Service provides focused support for children and families at the point where problems emerge. The service works on the principle that the right support at the right time, at the onset of the problem, can prevent escalation of the difficulties families are encountering and may prevent the necessity of providing more intensive intervention later. We work with the whole family context addressing issues that affect the well-being of the family as well as the child or young person. We offer support at differing levels:

- Targeted intervention when the identified needs of the child or young person cannot be met by within their setting by the universal services available to all families
- Specific specialised support when a child or young person's needs are more complex or there are multiple needs.

This important work is helping young people to overcome a range of difficulties affecting their wellbeing, possibly hindering them from reaching their full potential.

## Early Help Casework



## Discrimination

This important project funded by Welsh Government in partnership with Citizens Cymru and Shelter Cymru provides discrimination casework, discrimination tribunal support and training for professionals including Local Authorities' and school staff.

This year we have supported children, young people and their families with a range of discrimination issues including exclusion from school trips, educational visits and events; schools not providing reasonable adjustments such as hearing equipment, ramps, and chairs. We have also worked with schools to help them understand their duties under the 2010 Equality Act, providing information and advice and training when requested.

Out of 462 discrimination matters recorded during 2021-22, 12 were considering making a claim, with just 4 claims lodged at SENTW.



## Volunteering

The key and essential feature of SNAP Cymru are the volunteers. Formal volunteering adds significant value to our activities throughout the organisation. We are proud that our volunteers are making a difference in communities across Wales. Many have continued to gift their time during the pandemic, mainly working from home via telephone, and video conferencing.

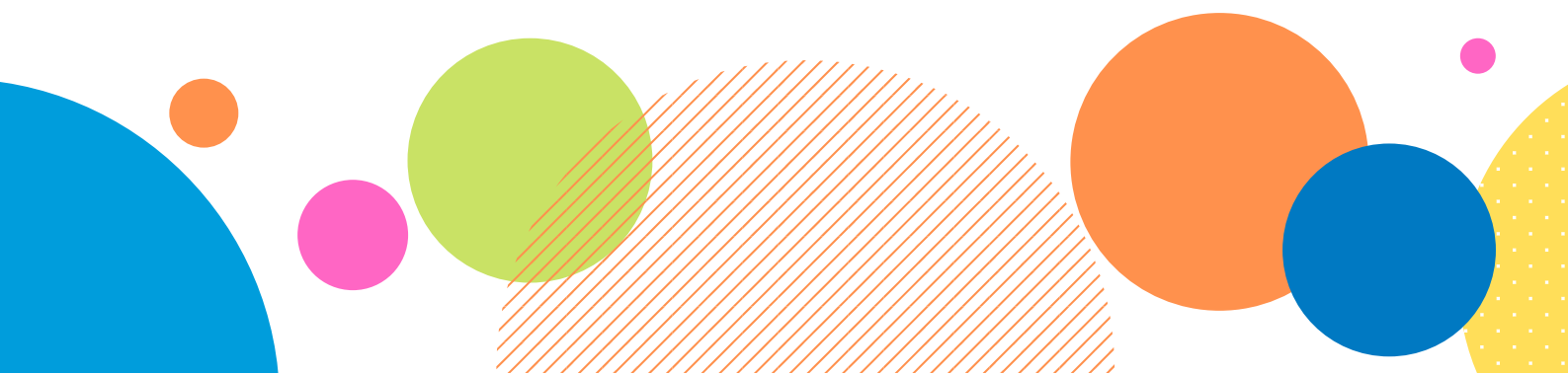
Through our volunteering programme we seek to further develop the skills, competencies and expertise of each volunteer and to make effective use of their gift of time and experience. Our volunteers come from a variety of backgrounds with a range of skills and expertise, consequently they undertake many different roles within our organisation to ensure we make best use of what they have to offer.

SNAP Cymru is the proud recipient of The Queen's Diamond Jubilee Voluntary Organisations Award as recognition of our unique role, on a national scale, to advance the education of people in Wales, to promote inclusion and seek equality for all.

### Investors in Volunteers Quality Mark (IIV)



Our practice has evolved over 30 years through PQASSO and Investors in People, SNAP Cymru continues working to benchmark the quality of volunteer management and activity through Investing in Volunteers. Impact evidence demonstrates that volunteering enhances our organisation's reputation and delivery of services. Longer term our volunteers empower people to build more sustainable communities.







## Education and Training

Professional and personal learning is valued and recognised as a major contributing factor for the personal and professional development of staff and volunteers improving the effectiveness of the services provided. Staff and volunteers have a responsibility to undertake ongoing professional learning that develops skills, knowledge and understanding in support of this goal.

Staff, volunteers, beneficiaries, parents, carers, young people and professionals have accessed a range of information and training opportunities related to education, disability, equality and diversity.

## Quality Management

We are a member of Advice Network Wales operating a formal signpost and referral system to other advice and advocacy providers. SNAP Cymru is regularly audited to ensure quality, compliance and development.

SNAP Cymru values the organisational and systemic learning that comes from both positive and adverse comments or complaints. We disseminate effective practice and seek to make appropriate improvements when we receive adverse comments or complaints. There have been 4 formal complaints received this year. Each complaint is thoroughly investigated, and an action plan drawn up to address any issues. All complaints have been resolved successfully.

# Welsh National Principles of Public Engagement

Our trustees and staff work to the 12 principles, and they are visible for staff, volunteers and visitors to our offices.

## Children and Young Persons' Participation

SNAP Cymru is committed to the meaningful involvement of children and young people in the decisions that involve them, and their future and we seek to improve and promote the engagement and full participation of children and young people. 'The United Nations Convention on the Rights of the Child' (UNCRC) is embedded in our practice.

## Digital Media and Communication

SNAP Cymru has developed digital media presence and activity to make accurate, up to date, relevant information freely available. We regularly use platforms and tools such as Eventbrite and Mail Chimp for ticketing and registration for events. This simplifies our planning.



## Website <http://www.snapcymru.org>

Our bilingual website offers free information, advice and guidance in English and Welsh. Our published bilingual literature is available to download free of charge.

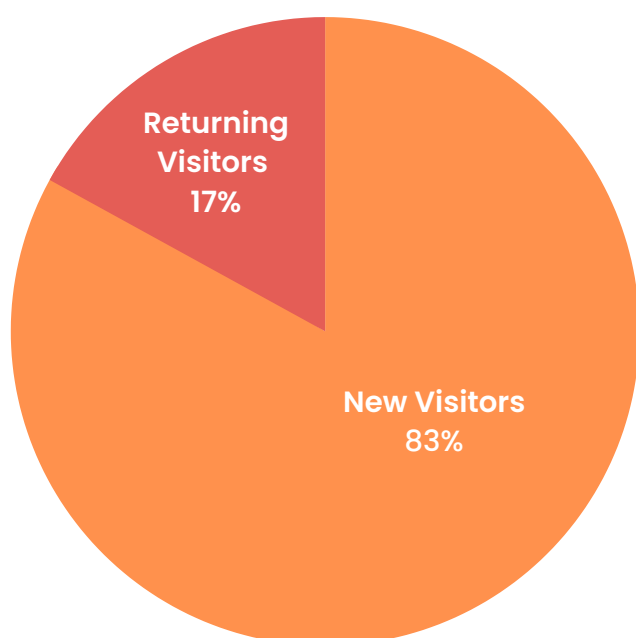
SNAP Cymru is aware of how extremely important it is for an organisation which provides information to have a good-looking, easy-to-use, responsive website. Many people, while doing their research, review our company's online presence and families and professionals see it as a reliable source of information. The website also acts as an essential part of our triage approach to managing demand on our casework service. Secure web enquiry forms are integrated to our Casework Management System (CMS).

### Website- Future Plans

SNAP Cymru's new website has been entirely developed in house and will be launched in the Spring of 2022.

This important development will include information, advice and guidance for the new ALN legislation launched last September as well as support for those children and young people who remain in the old system.

## Annual Review of SNAP Cymru website Statistics



We had  
122,574 page  
views

Generally, more  
people access  
our website at  
the start of new  
school terms

October is the  
month that  
has seen the  
highest  
number of  
users

## Media

SNAP Cymru has continued to respond to enquiries from the media providing statements response to a particular issue. This has included radio and television interviews concerning the changing legislative environment. We have provided bilingual interviews for BBC Wales, ITV and Radio Wales.

## Social Media

SNAP Cymru's social media presence continues to increase with a proactive approach including information, events, and sharing both promotional ALN specific and emergency information such as the recent pandemic contingency and information and advice resources for families.

### Facebook

From April 1st 2021 to 1st April 2022, our reach on Facebook has increased by 15.4%, meaning **our posts have been viewed by over 63,000 people**.

Our Facebook page is followed by over 7,000 people, with many of our posts reaching between 1,000 and 5,000 people in our audience.

### Twitter

Our impressions (views) on twitter between 1st April 2021 – 1st April 2022 sits at **39,705**. We currently have just under 3,000 followers. We've taken some time over this year to look into our analytics, to consider what type of content our families choose to interact with. Moving forward, we hope to continue to present information in an accessible, user-friendly way.



## 3. Future Plans

### Coronavirus Covid19 Arrangements

SNAP Cymru provided services throughout the Covid19 pandemic. As we begin to return to our offices, we will continue to follow Public Health Wales and government advice, making adjustments as appropriate. SNAP Cymru is flexible, forward thinking and responsive to the needs of families in each Local Authority.

### Communication

We are keeping in regular communication with our strategic partners and funders setting out our strategies and responding to their contingencies. Our approach is to be agile, flexible and to listen, offer support and give appropriate pragmatic and realistic advice.

### Helpline

SNAP Cymru's dedicated helpline has continued to be staffed from 9.30 to 4.30 daily. This is based on a rota system of our all-Wales staff team and supported by a team of volunteers. This year, the helpline has been extended and now offers a Welsh Language service for North Wales, with extended opening hours.

### Casework

Our investment in ICT and systems and staff training and development meant that during Covid we were able to migrate to remote working with no disruption of service and subsequent return. Our Case Management System was already cloud based and secured to standards and all our staff have smart phones and laptops so that all our staff have full access to our case files and action records. The cloud has brought strength and flexibility for our service and has meant that we could keep working without being crippled due to unforeseen occurrences.

## Strategic Planning

Due to the pandemic and changes in legislation, planning for the future has been challenging. However, we will continue to review our strategic business plan to seek additional income to reduce the risk of reliance on statutory and historic funding streams.

We will review and reflect on our working practices during and post pandemic, using our learning to implement the positive changes to our practice to ensure that we are efficient and effective in meeting our charitable objectives and provide value for money for our funders. The long-term commitment of our staff and volunteers and the time and experience they have given to the organisation has helped us to overcome the challenges we face in maintaining and improving our viability. **As the only independently quality assured pan Wales charity to offer independent specialist, expert help with a range of educational issues** we strive to ensure our continued existence. Good communication with the whole organisation ensures that we can think and act together for sustainability. The staff and volunteers are the greatest part of SNAP Cymru's resilience, allowing the Trustees and Chief Executive to act confidently and recover quickly after unplanned events and difficulties in funding and capacity to meet a growing demand for our service

## Property

The property, Elizabeth House in Middleton Street Llandrindod Wells operates as a service centre for Mid Wales and a charity shop giving us higher visibility as a charity and improved access for beneficiaries.

## Sustainability

As predicted 2021-22 has continued to be challenging for the third sector and organisations supporting children and families generally. Our staffing structure remains in line with contract values and spend.

We have disseminated new resources and delivered training to support ALN reform, inclusion, equality and to raise awareness of discrimination. Trained staff and volunteer teams complement national and local government strategy to help meet key priorities for children and families in Wales.

We continue to seek new ways of improving accessibility for isolated communities and other hard to reach groups and individuals. We are seeking more funds to provide much needed services for children and families whilst we continue to develop our visibility and sustainability.

## 4. Strategic Report – Financial Review of the Year

### Review of the year

The Charity is reporting an overall surplus for the year on unrestricted funds of £107,986 and a deficit on restricted funds of £3,830. At the end of financial year, the level of unrestricted reserves has increased from £705,542 to £813,528, the level of restricted reserves has decreased from £17,279 to £13,449.

### Investment Policy

The Charity has no investment powers except to place any surplus funds into instant or fixed term deposit accounts.

### Reserves Policy

The trustees acknowledge the need to retain the level of available reserves held to ensure the continuance of at least the current level of service delivery. The annual staff costs are currently just under £711K and the trustees are aware of the time delays when applying for new funding streams. This policy is reviewed on an ongoing basis throughout the year when finance reports are presented, having regard to the financial and operational risks faced by the Charity. The trustees have determined that the minimum level of cash reserves below which they feel it would be imprudent to continue operations would be £300k. To assist with their monitoring of reserves, the trustees have set aside a designated reserve of this amount to ensure the continuance of a national service.

This forms part of the minimum reserve levels reviewed by the Trustees. As well as physical cash, the Charity will need reserves to provide sufficient resources to structure a voluntary withdraw should it not be able to continue. The Charity believes that it will have a three-month window at any given time within which such plans would need to be enacted.



The Charity relies heavily upon external funding which has become increasingly competitive through the tendering process, likewise charities are competing for a smaller funding pot available to the third sector to support our activities in furtherance of our charitable objects. Such funding sources are subject to change and cannot be guaranteed. In addition, the Charity undertakes project driven work for which restricted income is received, whilst this funding is crucial to project delivery it is sometimes insufficient to satisfy the Charity's objectives. As a result, the Charity has used some of its unrestricted reserves to support projects.

## Business Planning

We will review our strategic business plan to seek additional sustainable income to reduce the risk of reliance on statutory funding streams. We will implement the changes required to improve and streamline our data collation and dissemination to meet contractual reporting systems from funders and seek longer term contracts for our service delivery. We will build on our growing reputation in training and policy work through marketing our expertise within the field of family partnership and education to meet the demands and opportunities arising from new and emerging statutory reform affecting children, young people, and families.





## 5. Regulatory information

### Structure, Governance and Management – legal status

The Charity is a limited company, registration number 2832114, and is governed by its Memorandum and Articles of Association. It is registered with the Charity Commission, number 1027599.

### Structure, Governance and Management Financial Controls and Benchmarking

Control over the client affairs is affected by an inspection by both the Trustees and the external auditors.

People of significant control within the organisation are: Chief Executive Officer Caroline Rawson, Chairman Huw Roberts, and Finance Director George Rogers.

These persons lead annual reviews and benchmarking procedures ensuring that all members are fully briefed of historical projects and are fully aware of the viability and certainty of ongoing projects considering new and emerging trends with market competition. Benchmarking policy and procedure considers the hallmarks and principles as set out in the following guidance: The hallmarks of an effective charity – Charity Commission (2008); The Good Governance Code – ACEVO, NCVO (December 2020).

### Organisational Structure

SNAP Cymru is managed by its Trustees who are nominated to the National Executive Committee (NEC) via the membership. The Board of Trustees endeavours to ensure a degree of regional representation for the area, in which the organisation works and to include parental representation where possible. SNAP Cymru is currently active within all counties in Wales. The NEC develops policy and strategic direction with the Chief Executive Officers and managers of the organisation. Operational management of the organisation is the responsibility of the Chief Executive Officers.

## Reference and Administrative Details

### Registered Company number

02832114 (England and Wales)

### Registered Charity number

1027599

### Registered office

10 Coopers Yard. Curran Road, Cardiff CF10 5NB

### Trustees

H Roberts – Chair

L Brewis – Vice Chair

G Rogers – Finance Director

J Sharpe

PM Lewis (resigned 15.5.21)

S Jones (resigned 25.7.21)

JHK Boughey (appointed 5.5.21)

K Stevenson (appointed 15.6.21)

### Chief Executive Office

A Daniels (retired 31.03.22)

Caroline Rawson – CEO

F Wright (Assistant CEO appointed 01.02.2022)

### Auditors

Haines Watts Wales LLP, Auditors. 7 Neptune Court. Vanguard Way, Cardiff CF24 5PJ

### Reference and administrative details Bankers

Santander. Business Banking Centre. 301 St Vincent Street, Glasgow G2 5NB

### Solicitors

Geldards LLP. Dumfries House. Dumfries Way, Cardiff CF10 3ZF

### Induction and Training of New Trustees

Trustees are nominated to the Board of Trustees and may be appointed at any time. Each Officer stands for an initial period of two years before retiring but shall be eligible to stand for re-election without further nomination. A Trustee induction pack and training has been developed and access to training regarding the roles and responsibilities of Trustees is arranged to update individuals of changing legislation and guidance. Trustees also have access to the company solicitor who is expert within charitable law and Legal advice from DAS insurers.

## Statement of trustees' responsibilities

The trustees (who are also the directors of SNAP Cymru for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

### Auditors

The auditors, Haines Watts Wales LLP, Statutory Auditors, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 24.09.2022 and signed on the board's behalf by:

  
.....

L Brewis – Trustee



Ariennir gan  
**Lywodraeth Cymru**  
Funded by  
**Welsh Government**



**SQM**



## **Report of the Independent Auditors to the Members of SNAP Cymru**

### **Opinion**

We have audited the financial statements of SNAP Cymru (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## Report of the Independent Auditors to the Members of SNAP Cymru

### Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our planning procedures identify the legal and regulatory frameworks applicable to the operations and financial statements of the company. These are reviewed internally with the audit team including relevant industry experience and expectations as well as externally with the client management. The key laws and regulations we considered in this context were the UK Companies Act 2006, Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland', UK GAAP (FRS 102) and relevant tax legislation.

Once identified, we assess the risks of material misstatements in relation to the laws and regulations, irregularities, including fraud and adjust our testing accordingly. Our audit procedures include:


- Discussing with Trustees and management which areas of the business they believe to be more susceptible to fraud, and whether they have any knowledge or suspicion of fraudulent activities;
- Obtaining an understanding of the key controls put in place by the company to address risks identified, assessing the effectiveness of those and discussing how these are maintained and monitored internally;
- Assessing the risk of management override and review and testing of journal entries made into the accounting system;
- Challenging assumptions and judgements made by the company in relation to the significant accounting estimates employed in the preparation of the financial statements;
- Discussing with Trustees and Management the legal and regulatory obligations of the business and whether they have any knowledge or suspicion of non compliance.

Despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularities likely involve collusion, forgery, intentional misrepresentation, or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Clive Edwards (Senior Statutory Auditor)  
for and on behalf of Haines Watts Wales LLP, Statutory Auditors  
7 Neptune Court  
Vanguard Way  
Cardiff  
CF24 5PJ

Date: 20/10/2022



# SNAP Cymru

## Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2022

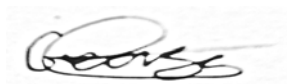
	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	2,716	-	2,716	2,172
<b>Charitable activities</b>	5				
Charitable activity		660,303	302,331	962,634	915,042
Other trading activities	3	46,882	-	46,882	26,618
Investment income	4	<u>63</u>	<u>-</u>	<u>63</u>	<u>531</u>
<b>Total</b>		709,964	302,331	1,012,295	944,363
<b>Expenditure on</b>					
Raising funds	6	351	-	351	266
<b>Charitable activities</b>	7				
Charitable activity		<u>601,627</u>	<u>306,161</u>	<u>907,788</u>	<u>819,223</u>
<b>Total</b>		<u>601,978</u>	<u>306,161</u>	<u>908,139</u>	<u>819,489</u>
<b>NET INCOME/(EXPENDITURE)</b>		107,986	(3,830)	104,156	124,874
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		<u>705,542</u>	<u>17,279</u>	<u>722,821</u>	<u>597,947</u>
<b>Total funds carried forward</b>		<u><u>813,528</u></u>	<u><u>13,449</u></u>	<u><u>826,977</u></u>	<u><u>722,821</u></u>

The notes form part of these financial statements

Statement of Financial Position  
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Fixed assets</b>					
Tangible assets	13	80,058	13,449	93,507	98,279
<b>Current assets</b>					
Debtors	14	234,503	-	234,503	104,013
Cash at bank and in hand		<u>521,178</u>	<u>-</u>	<u>521,178</u>	<u>564,010</u>
		755,681	-	755,681	668,023
<b>Creditors</b>					
Amounts falling due within one year	15	(22,211)	-	(22,211)	(43,481)
		<u>733,470</u>	<u>-</u>	<u>733,470</u>	<u>624,542</u>
<b>Net current assets</b>					
		<u>733,470</u>	<u>-</u>	<u>733,470</u>	<u>624,542</u>
<b>Total assets less current liabilities</b>		<u>813,528</u>	<u>13,449</u>	<u>826,977</u>	<u>722,821</u>
<b>NET ASSETS</b>		<u>813,528</u>	<u>13,449</u>	<u>826,977</u>	<u>722,821</u>
<b>Funds</b>	17				
Unrestricted funds				813,528	705,542
Restricted funds				<u>13,449</u>	<u>17,279</u>
<b>Total funds</b>				<u>826,977</u>	<u>722,821</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..24/09/22.. and were signed on its behalf by:



.....  
G Rogers - Trustee



.....  
L Brewis - Trustee

**SNAP Cymru**

**Statement of Cash Flows  
for the Year Ended 31 March 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(38,438)</u>	<u>109,890</u>
Net cash (used in)/provided by operating activities		<u>(38,438)</u>	<u>109,890</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(4,457)	(21,844)
Interest received		<u>63</u>	<u>531</u>
Net cash used in investing activities		<u>(4,394)</u>	<u>(21,313)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		(42,832)	88,577
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>564,010</u>	<u>475,433</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>521,178</u>	<u>564,010</u>

The notes form part of these financial statements

# SNAP Cymru

## Notes to the Statement of Cash Flows for the Year Ended 31 March 2022

### 1. Reconciliation of net income to net cash flow from operating activities

	2022 £	2021 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	104,156	124,874
<b>Adjustments for:</b>		
Depreciation charges	9,227	6,901
Interest received	(63)	(531)
Increase in debtors	(130,489)	(26,842)
(Decrease)/increase in creditors	<u>(21,269)</u>	<u>5,488</u>
<b>Net cash (used in)/provided by operations</b>	<u><u>(38,438)</u></u>	<u><u>109,890</u></u>

### 2. Analysis of changes in net funds

	At 1.4.21 £	Cash flow £	At 31.3.22 £
<b>Net cash</b>			
Cash at bank and in hand	<u>564,010</u>	<u>(42,832)</u>	<u>521,178</u>
	<u>564,010</u>	<u>(42,832)</u>	<u>521,178</u>
<b>Total</b>	<u><u>564,010</u></u>	<u><u>(42,832)</u></u>	<u><u>521,178</u></u>

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. Accounting policies**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment.

**Income**

Donations are recognised when they are received.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

The income for the year is attributable to the company's principal activity, namely to provide parents of children with special needs with independent information and support, helping them to become partners with professionals as they make decisions about their child's education. This activity is split into geographical projects of which is separately funded by the relevant local authority supplemented by other sources. Where the income given is restricted to a geographical area it is treated as a restricted fund.

Revenue grants are credited to the income and expenditure account in the year to which they relate. Where grants have been received but relate to a future accounting period, that part of the grant received is deferred to the appropriate period. Capital grants are recognised as incoming resources in the year of receipt and credited to a restricted fund. This fund is reduced by the annual depreciation charge relating to the asset concerned.

**Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

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.

**Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 20% on cost

Individual fixed assets costing £500 or more are initially recorded at cost.

**Taxation**

The company is a registered charity and as all its activities are primary purpose it is therefore exempt from taxation.



**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**1. Accounting policies - continued**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

**Debtors, creditors and cash**

Current assets and liabilities, including cash held at bank are recognised at cost or valuation as at the year end.

**Claw back**

No adjustment is made for any grant claw back until such time as notification has been received by the funder.

**2. Donations and legacies**

	2022	2021
	£	£
Donations	<u>2,716</u>	<u>2,172</u>

**3. Other trading activities**

	2022	2021
	£	£
Fundraising events	-	50
Shop income	46,882	22,563
Other Income	<u>-</u>	<u>4,005</u>
	<u>46,882</u>	<u>26,618</u>

**4. Investment income**

	2022	2021
	£	£
Deposit account interest	<u>63</u>	<u>531</u>

**5. Income from charitable activities**

		2022	2021
		£	£
Local Authority Grants	Charitable activity	646,735	624,222
Families First	Charitable activity	100,000	100,000
Small grants - received in year	Charitable activity	3,311	53,079
Coronavirus job retention scheme	Charitable activity	-	3,510
Welsh Government	Charitable activity	123,310	123,312
Children in Wales	Charitable activity	79,021	-
Other income	Charitable activity	757	540
Training income	Charitable activity	<u>9,500</u>	<u>10,379</u>
		<u>962,634</u>	<u>915,042</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

6. Raising funds

Other trading activities

	2022 £	2021 £
Fundraising costs	<u>351</u>	<u>266</u>

7. Charitable activities costs

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activity	<u>711,808</u>	<u>195,980</u>	<u>907,788</u>

8. Support costs

	Management £	Governance costs £	Totals £
Charitable activity	<u>188,669</u>	<u>7,311</u>	<u>195,980</u>

9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
The auditing of accounts of any associate of the charity	6,450	6,013
Other non-audit services	795	720
Depreciation - owned assets	9,227	6,901
Other operating leases	<u>1,374</u>	<u>1,659</u>

10. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

During the year trustees were reimbursed for travel expenses of £66 (2021: £154).

11. Staff costs

	2022 £	2021 £
Wages and salaries	649,446	584,297
Social security costs	48,679	42,730
Other pension costs	<u>12,474</u>	<u>11,457</u>
	<u>710,599</u>	<u>638,484</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Charitable activities	26	25
Administration	<u>5</u>	<u>4</u>
	<u>31</u>	<u>29</u>

No employees received emoluments in excess of £60,000.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**11. Staff costs - continued**

During the year a total of £164,993 (2021: £106,629) was paid by the charity in relation to key management salaries. Key management personnel are considered to be 5 individuals who directly impact on the strategic direction of the Charity.

**12. Comparatives for the statement of financial activities**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	2,172	-	2,172
<b>Charitable activities</b>			
Charitable activity	638,651	276,391	915,042
Other trading activities	26,618	-	26,618
Investment income	<u>531</u>	<u>-</u>	<u>531</u>
<b>Total</b>	667,972	276,391	944,363
<b>Expenditure on</b>			
Raising funds	266	-	266
<b>Charitable activities</b>			
Charitable activity	<u>559,016</u>	<u>260,207</u>	<u>819,223</u>
<b>Total</b>	<u>559,282</u>	<u>260,207</u>	<u>819,489</u>
<b>NET INCOME</b>	108,690	16,184	124,874
<b>Transfers between funds</b>	<u>(1,095)</u>	<u>1,095</u>	<u>-</u>
<b>Net movement in funds</b>	107,595	17,279	124,874
<b>Reconciliation of funds</b>			
<b>Total funds brought forward</b>	<u>597,947</u>	<u>-</u>	<u>597,947</u>
<b>Total funds carried forward</b>	<u><u>705,542</u></u>	<u><u>17,279</u></u>	<u><u>722,821</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>Cost</b>					
At 1 April 2021	76,475	8,496	8,575	40,285	133,831
Additions	-	-	-	4,454	4,454
At 31 March 2022	<u>76,475</u>	<u>8,496</u>	<u>8,575</u>	<u>44,739</u>	<u>138,285</u>
<b>Depreciation</b>					
At 1 April 2021	7,648	8,496	3,001	16,406	35,551
Charge for year	<u>1,529</u>	-	<u>1,715</u>	<u>5,983</u>	<u>9,227</u>
At 31 March 2022	<u>9,177</u>	<u>8,496</u>	<u>4,716</u>	<u>22,389</u>	<u>44,778</u>
<b>Net book value</b>					
At 31 March 2022	<u>67,298</u>	-	<u>3,859</u>	<u>22,350</u>	<u>93,507</u>
At 31 March 2021	<u>68,827</u>	-	<u>5,574</u>	<u>23,878</u>	<u>98,279</u>

14. Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	220,443	95,569
Other debtors	1,668	-
VAT	100	100
Prepayments	<u>9,373</u>	<u>8,344</u>
	<u>231,584</u>	<u>104,013</u>
Amounts falling due after more than one year:		
Other debtors	<u>2,919</u>	-
Aggregate amounts	<u>234,503</u>	<u>104,013</u>

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	6,702	2,675
Social security and other taxes	221	7,874
Other creditors	5,512	5,531
Accruals and deferred income	<u>9,776</u>	<u>27,401</u>
	<u>22,211</u>	<u>43,481</u>
Included within accruals and deferred income:		
Deferred income brought forward		18,814
Amounts released to incoming resources		18,814
Amounts deferred in the year		-
Deferred income carried forward		-

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**16. Leasing agreements**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within one year	47,044	40,215
Between one and five years	<u>53,932</u>	<u>25,346</u>
	<u>100,976</u>	<u>65,561</u>

Total operating leases treated as an expense in the year totalled £43,202 (2021: £47,344).

**17. Movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	405,542	107,986	513,528
Designated	<u>300,000</u>	<u>-</u>	<u>300,000</u>
	705,542	107,986	813,528
<b>Restricted funds</b>			
Pen y Cymoedd Wind Farm Community Fund CIC	1,363	(334)	1,029
Citizens Advice Covid-19 Grant	1,009	(235)	774
Voluntary Action Merthyr Covid Grant	1,513	(351)	1,162
AVOW - Comic Relief Voluntary Services Emergency Fund	415	(92)	323
Glamorgan Voluntary Services	4,721	(1,030)	3,691
SCVS Third Sector Integrated Care Fund	2,987	(652)	2,335
Bavo (Bridgend) Third Sector Covid Grant	1,535	(335)	1,200
NPTCVS - Third Sector Integrated Care Fund	<u>3,736</u>	<u>(801)</u>	<u>2,935</u>
	<u>17,279</u>	<u>(3,830)</u>	<u>13,449</u>
<b>TOTAL FUNDS</b>	<u>722,821</u>	<u>104,156</u>	<u>826,977</u>



SNAP Cymru

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

17. Movement in funds - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	709,964	(601,978)	107,986
<b>Restricted funds</b>			
Families First	100,000	(100,000)	-
Welsh Government	123,310	(123,310)	-
Pen y Cymoedd Wind Farm Community Fund CIC	-	(334)	(334)
Citizens Advice Covid-19 Grant	-	(235)	(235)
Voluntary Action Merthyr Covid Grant	-	(351)	(351)
AVOW - Comic Relief Voluntary Services Emergency Fund	-	(92)	(92)
Glamorgan Voluntary Services	-	(1,030)	(1,030)
SCVS Third Sector Integrated Care Fund	-	(652)	(652)
Bavo (Bridgend) Third Sector Covid Grant	-	(335)	(335)
NPTCVS - Third Sector Integrated Care Fund	-	(801)	(801)
Children In Wales	79,021	(79,021)	-
	<u>302,331</u>	<u>(306,161)</u>	<u>(3,830)</u>
<b>TOTAL FUNDS</b>	<u>1,012,295</u>	<u>(908,139)</u>	<u>104,156</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	297,947	108,690	(1,095)	405,542
Designated	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>300,000</u>
	597,947	108,690	(1,095)	705,542
<b>Restricted funds</b>				
Pen y Cymoedd Wind Farm Community Fund CIC	-	1,197	168	1,365
Citizens Advice Covid-19 Grant	-	1,009	-	1,009
Voluntary Action Merthyr Covid Grant	-	1,513	-	1,513
AVOW - Comic Relief Voluntary Services Emergency Fund	-	382	33	415
Glamorgan Voluntary Services	-	4,390	331	4,721
SCVS Third Sector Integrated Care Fund	-	2,912	75	2,987
Bavo (Bridgend) Third Sector Covid Grant	-	1,522	13	1,535
NPTCVS - Third Sector Integrated Care Fund	<u>-</u>	<u>3,261</u>	<u>475</u>	<u>3,736</u>
	<u>-</u>	<u>16,184</u>	<u>1,095</u>	<u>17,279</u>
<b>TOTAL FUNDS</b>	<u>597,947</u>	<u>124,874</u>	<u>-</u>	<u>722,821</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**17. Movement in funds - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	667,972	(559,282)	108,690
<b>Restricted funds</b>			
Families First	100,000	(100,000)	-
Welsh Government	123,312	(123,312)	-
Steve Morgan Foundation	5,000	(5,000)	-
Pen y Cymoedd Wind Farm Community Fund CIC	12,670	(11,473)	1,197
Citizens Advice Covid-19 Grant	1,175	(166)	1,009
Voluntary Action Merthyr Covid Grant	2,602	(1,089)	1,513
AVOW - Comic Relief Voluntary Services Emergency Fund	856	(474)	382
Glamorgan Voluntary Services	9,069	(4,679)	4,390
SCVS Third Sector Integrated Care Fund	7,542	(4,630)	2,912
Bavo (Bridgend) Third Sector Covid Grant	2,479	(957)	1,522
NPTCVS - Third Sector Integrated Care Fund	6,686	(3,425)	3,261
Swansea Council - Child Development Fund	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
	<u>276,391</u>	<u>(260,205)</u>	<u>16,184</u>
<b>TOTAL FUNDS</b>	<u>944,363</u>	<u>(819,487)</u>	<u>124,874</u>

General funds are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Families First - was received for the provision of Early Years, Young People Services, training and well being.

Welsh Government - funding managed by Citizens Advice Cymru, received for the provision of information, advice and guidance.

Pen y Cymoedd Wind Farm Community Fund to support crisis support to vulnerable families facing lockdown with children and young people with disabilities.

Steve Morgan Foundation - Emergency Covid-19 Grant.

Voluntary Action Merthyr - Covid Grant.

Citizens Advice Covid-19 Funding Grant - awarded for purchase of equipment in response to Covid-19 Crisis.

AVOW - Comic Relief Voluntary Services Emergency Fund.

Third Sector Capital Investment Fund - Glamorgan Voluntary Service (GVS) - Cardiff & Vale -Covid grant

SCVS - Third Sector Integrated Care Fund (ICF) - COVID-19 Related Discretionary Capital Grant.

BAVO (Bridgend) - Third Sector Covid Grant fund.

NPTCVS - Third Sector Intergrated Care Fund (ICF) - COVID-19 Related Discretionary Capital Grant - Neath Port Talbot

Swansea Council - Child Development Fund - Early Help Grant.

Capital grants received are recorded as fixed assets under restricted funds and depreciated over their useful economic life.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**17. Movement in funds - continued**

**Designated fund**

As set out in the Trustees reserves policy on page 23, a minimum contingency cash reserve is required and the designated fund above is to enact that thought process.

**Transfer between funds**

Fund transfers for the reallocation of the apportionment of costs.

**18. Employee benefit obligations**

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £12,474 (2021 - £11,402).

Contributions totalling £5,001 (2021 - £4,936) were payable to the scheme at the end of the period and are included in creditors.

**19. Related party disclosures**

During the year, an interest free loan of £5,000 was loaned to the Chief Operating Officer. As at 31 March 2022, a balance of £4,587 is owed by the related party. The loan was made to enable the CEO to access medical treatment which meant that she could remain in post and provide significant support to the charity at a time when legislation had changed and contracts were being re-negotiated, and this action has led to the securing of income streams into 2023.

**20. Members' liability**

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.