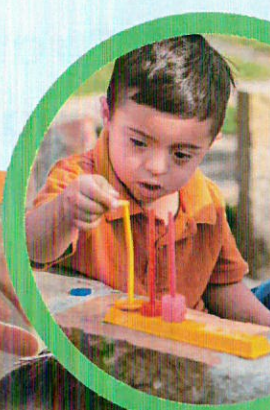


SNAP Cymru

Annual Report

2023-2024



SQM



Ariennir gan
Lywodraeth Cymru
Funded by
Welsh Government

Contents

1. Introduction
2. Report of the Trustees for the year ended 31st March 2024
3. Future Plans
4. Strategic Report – Financial Review of the Year
5. Regulatory Information
6. Financial Statements for the Year ended 31st March 2024



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 2024. 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 Special Educational Needs (SEN) and 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 Education, 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. It also helps us remain 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 2024

SNAP Cymru has successfully and efficiently provided Independent Family Partnership Services across Wales. During 2024 we were contracted to provide face to face advice and casework along with advocacy services in 20 Local Authorities in Wales. We also provide discrimination in education advice and support along with formal disagreement resolution to all local authorities in Wales.

Working with two systems – (SEN and ALN Legislation in Wales)

Within the area special educational needs, as the legislative changes embed it continues to add complexity to the support families need. Many children and young people come to us with unmet needs requiring a high level of complex casework.

The new Additional Learning Needs (ALN) legislation (ALN & Educational Tribunal Act 2018) is currently being implemented using a phased approach. This means in Wales we are currently working with two systems – the new ALN and the old SEN legislation which remains in place for those families who have not yet moved over to the new ALN system. Working with 22 Local Authorities, they all have their own policies, interpretations of the law and code which understandably is still in development. All this has been challenging enough for staff to navigate but has also been particularly confusing for families. As a result, staff have needed to explore and identify issues quickly, determining which system they fall into. With such high demand also, it added to the complexity of the cases we dealt with, as well as the additional casework time required to achieve satisfactory outcomes.





SNAP Cymru provided Disagreement Resolution and Discrimination in Education Services to the 22 Local Authorities in Wales.

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.

SNAP Cymru worked with Swansea Families First to deliver targeted interventions when the identified needs of a child or young person cannot be met within their setting, or by universal services available to all families in Swansea. We also delivered additional casework to families and advice to professionals funded by Local Health Boards.

The provision included specialist casework, 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.

This report provides information on the work carried out by SNAP Cymru in respect of the service level agreements and contracts held. The report is for the period 1st April 2023 to 31st March 2024. The data information for the report is from the SNAP Cymru CMS database and feedback from families and professionals who used SNAP Cymru services.

Key Achievements 2023 – 2024 ALL WALES

1



More people are contacting and accessing information from SNAP Cymru than ever before, our Social Media has had a 12% increase in followers

2



More families are using the services of SNAP Cymru. Our telephone helpline has seen an increase of 2% compared to last year.

3



We travelled across Wales and delivered 26 'From SEN to ALN' & 'Mind the Gap' events so parents and carers could share feedback about ALN reform directly to the Welsh Government

4



SNAP Cymru continues to hold the Legal Aid Agency Specialist Quality Mark (SQM) and Investing in Volunteers Award

5



5981 Families supported this year, a 5% increase from last year

6



99% of families when asked told us they were satisfied with the service they had received from SNAP Cymru

Key:



Specialist Casework



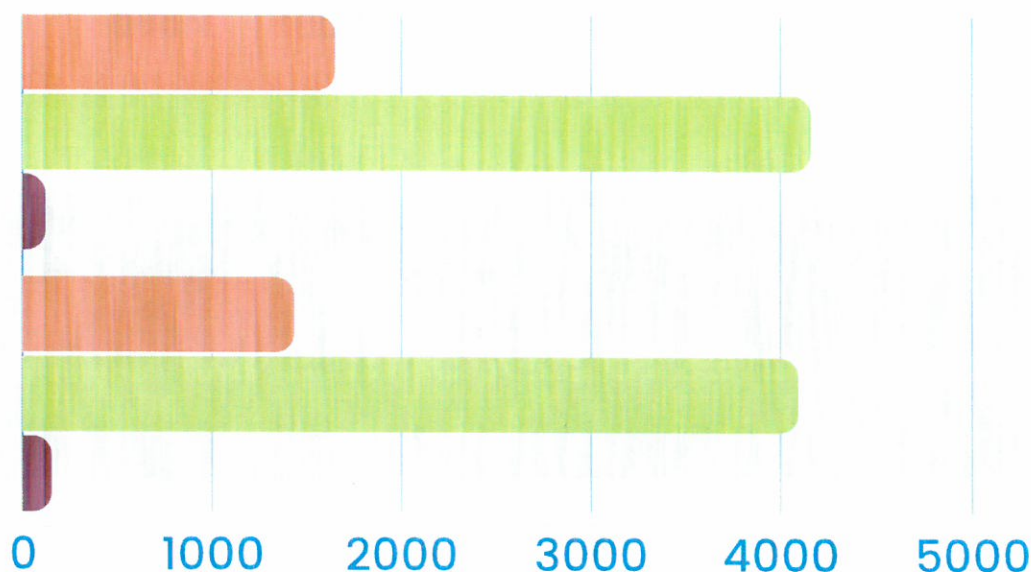
Support Via Telephone Helpline



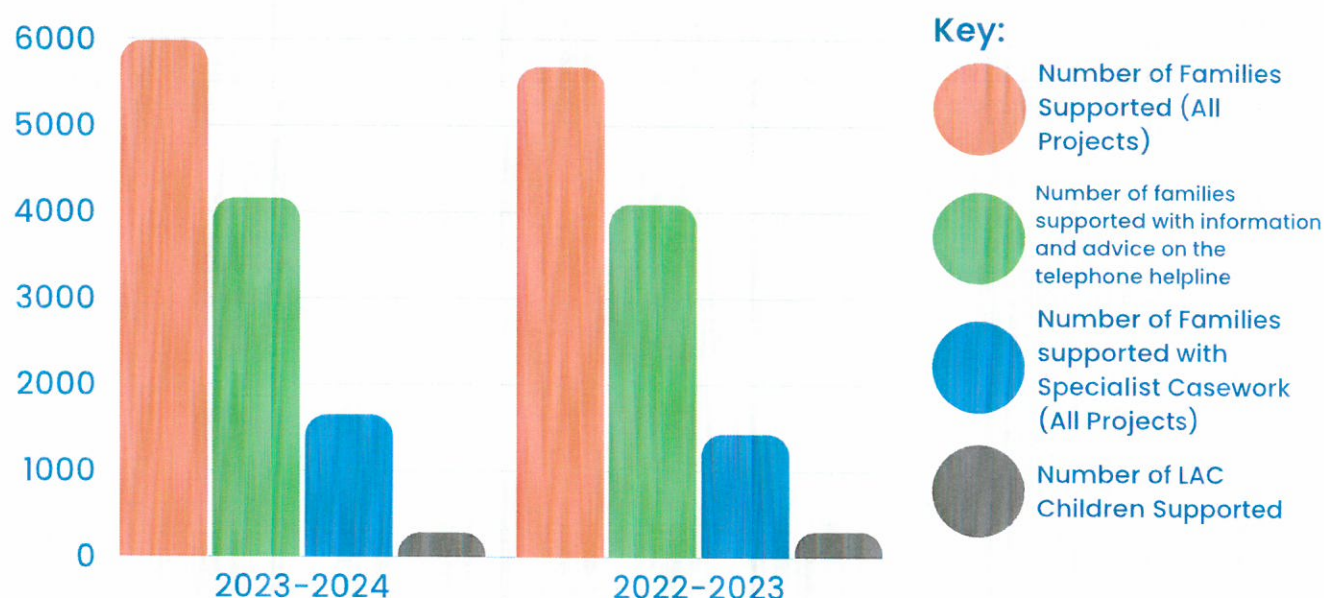
Early Help Project

2023-2024

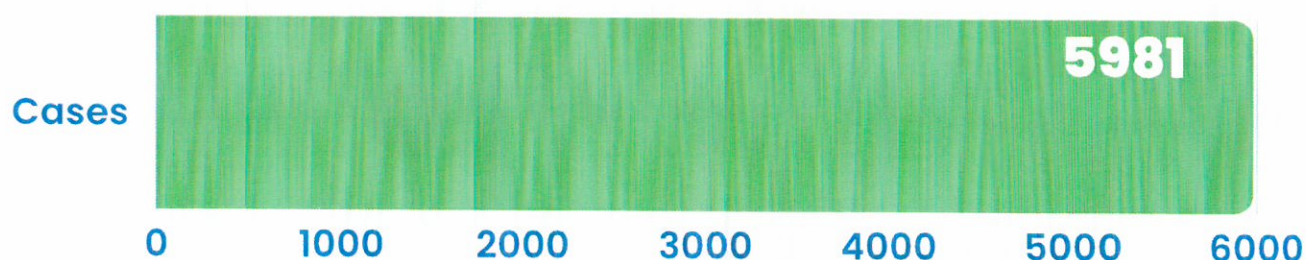
2022-2023



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



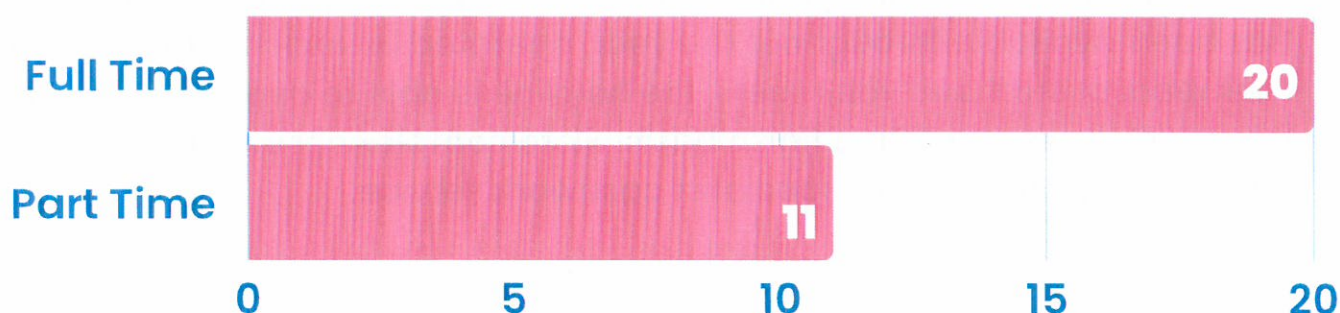
All Wales Casework 2023-2024



**5513 cases closed this year –
this equates to 92% of all SNAP Cymru cases**

Staffing

2023/24 Staff:



The total number of staff during 2023/2024 was 31 people; 27 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.

Capacity Building – Working in Communities

SNAP works an 'empowerment model'. This means that we aim to support parents, carers, children, and young People (families) to develop their knowledge, take control, build resilience, and empower them to take their issues forward themselves when possible. However, we acknowledge that ALN, Equality and Education Law can be very complex, so we triage and monitor each case thoroughly, proactively supporting and stepping back appropriately as a case progresses. Complex cases can and often do take many hours to complete to deliver a satisfactory outcome. Our aim is to prevent Adverse Childhood Experiences (ACE). We do this by building capacity in the community by helping families to feel able, confident, and empowered to liaise effectively with schools, professionals and others when dealing with issues around their child's education – for this service, Family Partnership, and Independent Advocacy. We also work with professionals, often assisting them with information and advice to enable them to work in partnership with the families they support.





Volunteering

As a volunteering organization, SNAP Cymru is building capacity by recruiting and training volunteers to a high standard. They support staff in a variety of ways and when trained and ready, they deliver casework services to families too. Through volunteering with SNAP Cymru, and by gaining skills, confidence and experience, many volunteers (especially younger volunteers) move on to quality employment, further education, and higher-level training opportunities.

SNAP Cymru is the proud holder of our late Queen's Diamond Jubilee Award in 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.

Investing in Volunteers Quality Mark (IIV)



SNAP Cymru works to benchmark the quality of volunteer management and activity through Investing in Volunteers. Impact evidence demonstrates that volunteering enhances our reputation and enables us to do more.

SNAP Cymru volunteers empower people to build sustainable communities.

Accessible

SNAP Cymru delivers a range of bilingual services to families who have or may have Children with ALN, SEN, and disabilities to help them achieve their fullest potential in education and resolve matters that include assessments, discrimination, exclusion bullying, attendance, health, and social care.

We also provide independent professional advocacy, disagreement resolution, discrimination advice, and training for young people, parents, and professionals.

We have been doing this for nearly 40 years.

Coming from a unique perspective, we are trusted by Welsh Government, the Education Tribunal, ESTYN, LA's, Schools, and professionals and are well known to families throughout Wales. Most of our referrals come directly from families and educational professionals.

Rooted in local communities we have offices and accessible drop in venues across Wales. Caseworkers can also deliver face to face services in families homes as required, as well as working over video such as Teams, Google meet and Zoom. Some families prefer to work over the phone and via email. We have excellent and secure IT systems in place to enable this. SNAP Cymru has an interactive bilingual website which holds a wealth of information and advice. Families can access services through the website, telephone helpline, by email and via social media.

We accept referrals from professionals and partner organisations and encourage them to signpost and refer families to our services.

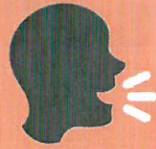


Our Impact

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



92% of families report an increased knowledge in educational procedures



89% 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



81% said their relationships with professionals had improved



99% of families reported satisfaction with SNAP Cymru services



99% reported a successful outcome, 0.5% did not respond and 0.5% said no.

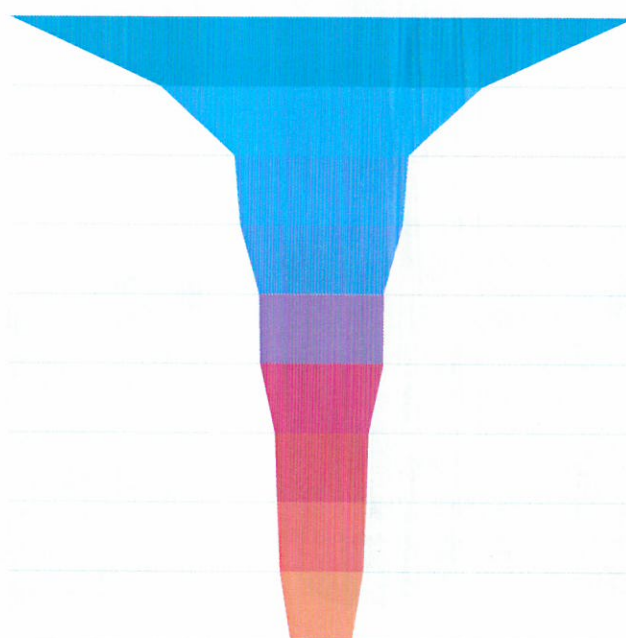
Why it's important to resolve problems

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

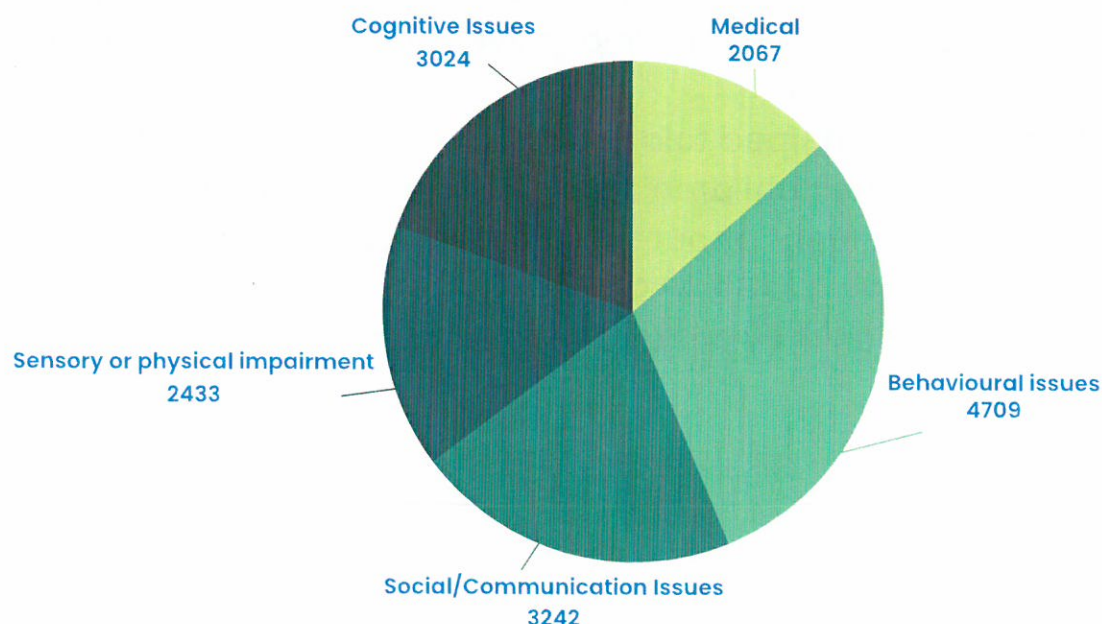
- Working with families to solve them creates considerable value to society, and helps them lead 'ordinary' lives, without the need to fight on behalf of their children.
- Nearly all families we helped told us that their problem negatively affected them and their children's lives, sometimes for years!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

Top 10 Matters 2023-2024

- IDP - Information and Advice
- ALN - Placement
- ALN - Review
- ALN - Universal Provision School
- Discrimination - Reasonable Adjustment
- Non-attendance - Anxiety
- SCH/PRU - Reduced timetable
- ALN - Educational assessment
- Complaint - School
- ALN - Description of ALP in IDP



Categories of Need



Most reported type of need

Type of Need	Number of cases
ASD	2034
Undiagnosed	1196
ADHD/ADD	639
Behavioural Difficulties	490
Mental Health	321
Global Development Delay	153
Dyslexia	136
Speech, Language, Communication	85
Chromosomal Condition	92
Moderate Learning Difficulty	52
Other (including Visual and hearing impairments, Epilepsy, Cerebral Palsy etc)	783



Education and Training

SNAP Cymru trains our own staff and volunteers to a high standard. Ongoing 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. They have a responsibility to undertake ongoing professional learning to continue the development of skills, knowledge and understanding required to successfully fulfill the role.

SNAP Cymru has provided a range of information and training opportunities related to education, disability, equality, and diversity to families and professionals. Take up has been extremely high.

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 values the learning that comes from both positive and adverse comments or complaints.

We regularly review practice and seek to make improvements and changes when we receive adverse comments or complaints. There has been fourteen formal complaints received this year. Each complaint is thoroughly investigated, and an action plan drawn up to address any issues if required. 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 voice of the child, the meaningful involvement of children and young people in the decisions that involve them, and their future. 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 and enables better access for more participants.



SNAP Cymru website

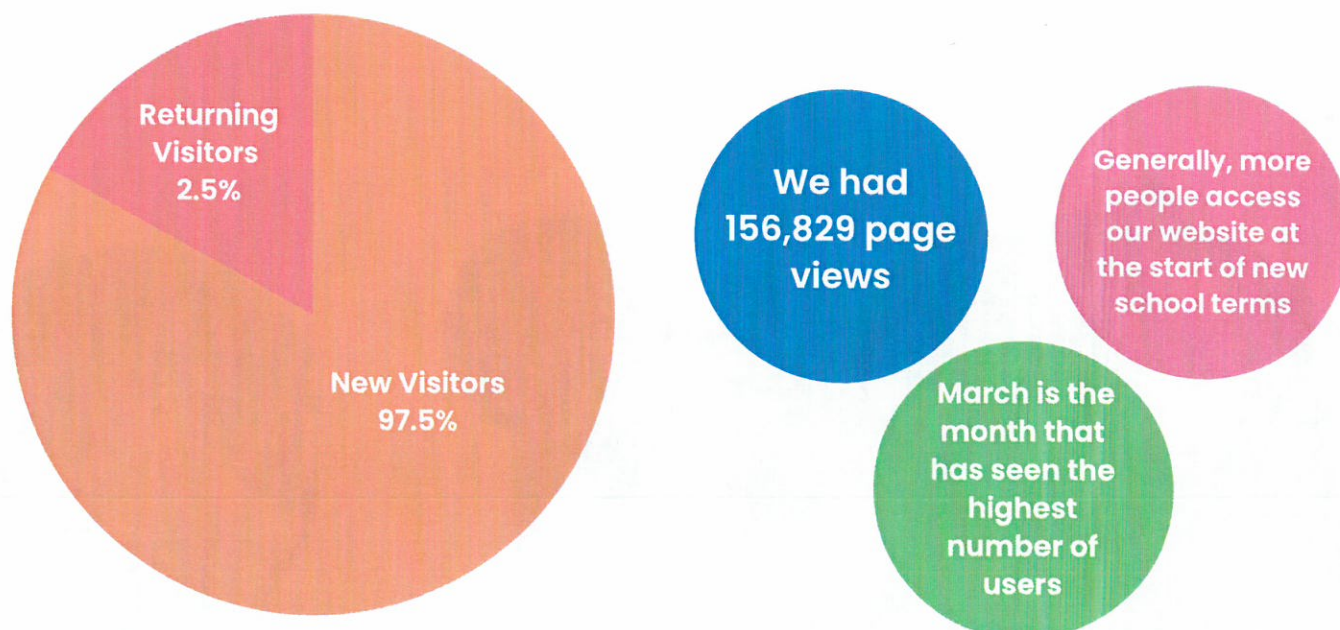
Website www.snapcymru.org

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).

SNAP Cymru's website has been entirely developed in house. The website includes information, advice, and guidance for the new ALN legislation as well as support for those children and young people who remain in the old system.

Annual Review of SNAP Cymru website Statistics



Media

SNAP Cymru has continued to respond to enquiries from the media providing statements in response to particular issues when appropriate. This has included radio and television interviews concerning the educational needs of children in Wales.

Social Media

SNAP Cymru's social media presence continues to increase with a proactive approach including information, events, and sharing both promotional SEN and ALN information. This is a useful resource for families and professionals.

Facebook

From April 1st 2023 to 31st March 2024, our reach on Facebook has increased by 6%, meaning our posts have been viewed by over 92,000 people.

Our Facebook page is followed by over 8,800 people, with many of our posts reaching between 5,000 and 7,000 people in our audience. Our highest reaching post was with over 26,000.



Our impressions (views) on X between 1st April 2023 – 31st March 2024 sits at 53,661, which is a 5% increase from the previous year. We currently have just over 3,000 followers.

We are continuing the process of looking into our analytics, to consider what type of platform and 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

Due to the 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, using our learning to implement the positive changes to ensure that we are efficient and effective in meeting our charitable objectives and provide value for money to our funders.

The long-term commitment of our staff and volunteers and the time and experience they have given to SNAP Cymru has helped us deliver fantastic services and 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 internal communication ensures that we can think and act together for sustainability. Staff and volunteers are the greatest part of SNAP Cymru's resilience, allowing the Trustees and Chief Executive to act confidently and quickly after unexpected events including difficulties accessing funding and the challenges faced to meet a growing demand for our services.

Specialist Quality Mark

We are delighted that the SQM for Education Advice was successfully renewed during April. In preparation for this rigorous audit, we reviewed all services, practice, policies and procedures to ensure SNAP Cymru compliance.

Training and information events

Funded by the Welsh Government, we are planning to further deliver from SEN to ALN and POST-16 training events throughout Wales on top of the 24 training and information events we held this year. SNAP Cymru has developed a range of professional training modules which will be marketed throughout the year. We see this as an important funding stream going forward.

Office re-locations

With one lease coming to an end, we have successfully re-located some staff to a new office premises located in Upper Boat after the year end. The relocation took place as planned with no impact to services

Retail

Due to the warehouse lease coming to an end, SNAP Cymru will be closing its retail operation in April 2024. The shop owned by SNAP Cymru, Elizabeth House in Middleton Street Llandrindod Wells is to be re-purposed.

Volunteering

SNAP Cymru's volunteer recruitment strategy will continue to increase volunteer hours along with high quality training and development opportunities. We value our volunteers gift of time.

Staff and volunteers

We value our staff and volunteers and the skills and experience they bring to the organisation. This year, we will continue to seek ways to enhance the package we are able to offer, enabling us to retain a high quality workforce.

Sustainability

Our staffing structure remains in line with contract values and spend. We have new resources and developed training to support the continuing ALN reforms, inclusion, equality and to raise awareness of discrimination. Training demand is high. SNAP Cymru will take advantage of this by offering high quality and affordable training to professionals and others. We will continue to seek new ways of improving accessibility for isolated communities and other hard to reach groups and individuals.

Environmental

We will continue to monitor the impact SNAP Cymru's activities has on the environment. For example, the development of video conferencing has led to a decrease in mileage throughout the organisation saving on costs and emissions. The development of cloud based IT systems has decreased the need for physical servers, saving purchase costs and energy and the development enhanced working practices has decreased the need for printing and posting.

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 £8,368 and a surplus on restricted funds of £556. At the end of financial year, the level of unrestricted reserves has increased from £812,842 to £821,210, the level of restricted reserves has increased from £9,619 to £10,175.

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 over £770K 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.





Forward Planning

SNAP Cymru relies heavily upon external funding which has become increasingly competitive through tendering processes. Charities are competing for a smaller funding pot available to the third sector. In addition, SNAP Cymru delivers projects for which restricted income is received, whilst this funding is crucial to project delivery it is sometimes insufficient to satisfy the organisation's objectives and risks core activities.

We continue to review our strategic business plan to seek additional sustainable income to reduce the risk of reliance on statutory funding streams. We are working to improve and streamline our data collation and dissemination to meet contractual obligations and also seek longer term contracts for our service delivery. We will build on our growing reputation in training and policy work through developing and marketing our expertise within the field of family partnership and education to meet new demands and opportunities.

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, Chair George Rogers, and Finance Director Lindsay Brewis.

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 Officer and managers responsible for operational activities.

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

G Rogers – Chair

L Brewis- Finance Director

J Sharpe

JHK Boughey

K Stevenson

H Roberts

B Wills

Chief Executive Office

Caroline Rawson – Chief Executive Officer

Ruth Phillips – Assistant Chief Officer

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 28/09/24 and signed on the board's behalf by:


 L Brewis - Trustee



SQM



Ariennir gan
Lywodraeth Cymru
 Funded by
Welsh Government

REGISTERED COMPANY NUMBER: 02832114 (England and Wales)
REGISTERED CHARITY NUMBER: 1027599

Financial Statements for the Year Ended 31st March 2024
for
SNAP Cymru

SNAP Cymru

Contents of the Financial Statements for the Year Ended 31st March 2024

	Page
Report of the Independent Auditors	1 to 2
Statement of Financial Activities	3
Statement of Financial Position	4
Statement of Cash Flows	5
Notes to the Statement of Cash Flows	6
Notes to the Financial Statements	7 to 15

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 31st March 2024 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 31st March 2024 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:

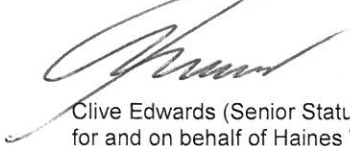
- Discussing with Trustees and management which areas of the business they believe to be more susceptible to fraud, and whether they have any knowledge or suspicion of fraudulent activities;
- Obtaining an understanding of the key controls put in place by the company to address risks identified, assessing 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;
- 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. 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: 11 October 2024

SNAP Cymru

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments from					
Donations and legacies	2	3,429	-	3,429	1,634
Charitable activities	5				
Charitable activity		679,129	246,714	925,843	919,228
Other trading activities	3	41,438	-	41,438	56,077
Investment income	4	<u>5,325</u>	<u>-</u>	<u>5,325</u>	<u>1,373</u>
Total		<u>729,321</u>	<u>246,714</u>	<u>976,035</u>	<u>978,312</u>
Expenditure on					
Raising funds	6	266	-	266	285
Charitable activities	7				
Charitable activity		<u>720,687</u>	<u>246,158</u>	<u>966,845</u>	<u>982,543</u>
Total		<u>720,953</u>	<u>246,158</u>	<u>967,111</u>	<u>982,828</u>
NET INCOME/(EXPENDITURE)		8,368	556	8,924	(4,516)
Reconciliation of funds					
Total funds brought forward		<u>812,842</u>	<u>9,619</u>	<u>822,461</u>	<u>826,977</u>
Total funds carried forward		<u>821,210</u>	<u>10,175</u>	<u>831,385</u>	<u>822,461</u>

The notes form part of these financial statements

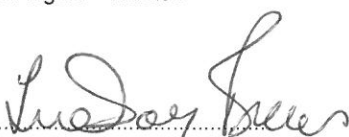
SNAP Cymru (Registered number: 02832114)

Statement of Financial Position
31st March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets					
Tangible assets	13	73,807	10,174	83,981	87,527
Current assets					
Debtors	14	122,427	-	122,427	91,986
Cash at bank and in hand		<u>653,257</u>	<u>-</u>	<u>653,257</u>	<u>662,843</u>
		775,684	-	775,684	754,829
Creditors					
Amounts falling due within one year	15	<u>(28,280)</u>	<u>-</u>	<u>(28,280)</u>	<u>(19,895)</u>
Net current assets		<u>747,404</u>	<u>-</u>	<u>747,404</u>	<u>734,934</u>
Total assets less current liabilities		<u>821,211</u>	<u>10,174</u>	<u>831,385</u>	<u>822,461</u>
NET ASSETS		<u>821,211</u>	<u>10,174</u>	<u>831,385</u>	<u>822,461</u>
Funds	17				
Unrestricted funds				821,211	812,842
Restricted funds				<u>10,174</u>	<u>9,619</u>
Total funds				<u>831,385</u>	<u>822,461</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28/9/2024 and were signed on its behalf by:


G Rogers - Trustee


L Brewis - Trustee

The notes form part of these financial statements

SNAP Cymru

Statement of Cash Flows
for the Year Ended 31st March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(7,963)</u>	<u>144,153</u>
Net cash (used in)/provided by operating activities		<u>(7,963)</u>	<u>144,153</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(6,948)	(3,861)
Interest received		<u>5,325</u>	<u>1,373</u>
Net cash used in investing activities		<u>(1,623)</u>	<u>(2,488)</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(9,586)	141,665
Cash and cash equivalents at the beginning of the reporting period		<u>662,843</u>	<u>521,178</u>
Cash and cash equivalents at the end of the reporting period		<u>653,257</u>	<u>662,843</u>

The notes form part of these financial statements

SNAP Cymru

**Notes to the Statement of Cash Flows
for the Year Ended 31st March 2024**

1. Reconciliation of net income/(expenditure) to net cash flow from operating activities			
	2024	2023	
	£	£	
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	8,924	(4,516)	
Adjustments for:			
Depreciation charges	10,494	9,841	
Interest received	(5,325)	(1,373)	
(Increase)/decrease in debtors	(30,441)	142,517	
Increase/(decrease) in creditors	<u>8,385</u>	<u>(2,316)</u>	
Net cash (used in)/provided by operations	<u>(7,963)</u>	<u>144,153</u>	
 2. Analysis of changes in net funds			
	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	<u>662,843</u>	<u>(9,586)</u>	<u>653,257</u>
	<u>662,843</u>	<u>(9,586)</u>	<u>653,257</u>
Total	<u><u>662,843</u></u>	<u><u>(9,586)</u></u>	<u><u>653,257</u></u>

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31st March 2024**

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.

SNAP Cymru

Notes to the Financial Statements - continued for the Year Ended 31st March 2024

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

	2024	2023
	£	£
Donations	<u>3,429</u>	<u>1,634</u>

3. Other trading activities

	2024	2023
	£	£
Shop income	41,188	56,077
Other Income	<u>250</u>	<u>-</u>
	<u>41,438</u>	<u>56,077</u>

4. Investment income

	2024	2023
	£	£
Deposit account interest	<u>5,325</u>	<u>1,373</u>

SNAP Cymru

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

5. Income from charitable activities

	Activity	2024 £	2023 £
Local Authority Grants	Charitable activity	615,768	651,512
Families First	Charitable activity	105,000	105,000
Small grants - received in year	Charitable activity	-	3,600
Welsh Government	Charitable activity	141,714	128,240
Other income	Charitable activity	867	826
Training income	Charitable activity	62,494	30,050
		<u>925,843</u>	<u>919,228</u>

6. Raising funds

Other trading activities

	2024 £	2023 £
Fundraising costs	<u>266</u>	<u>285</u>

7. Charitable activities costs

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activity	<u>724,942</u>	<u>241,903</u>	<u>966,845</u>

8. Support costs

	Management £	Governance costs £	Totals £
Charitable activity	<u>233,898</u>	<u>8,005</u>	<u>241,903</u>

9. Net income/(expenditure)

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

	2024 £	2023 £
The auditing of accounts of any associate of the charity	7,047	7,636
Other non-audit services	958	995
Depreciation - owned assets	10,494	9,841
Other operating leases	<u>1,114</u>	<u>1,189</u>

SNAP Cymru

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2024**

10. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

During the year trustees were reimbursed for travel expenses of £nil (2023: £22).

11. Staff costs

	2024	2023
	£	£
Wages and salaries	704,327	700,492
Social security costs	52,479	55,543
Other pension costs	<u>14,194</u>	<u>13,803</u>
	<u><u>771,000</u></u>	<u><u>769,838</u></u>

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

	2024	2023
Charitable activities	26	28
Administration	<u>5</u>	<u>4</u>
	<u><u>31</u></u>	<u><u>32</u></u>

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

During the year a total of £209,017 (2023: £164,979) was paid by the charity in relation to key management salaries. Key management personnel are considered to be 4 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 £
Income and endowments from			
Donations and legacies	1,634	-	1,634
Charitable activities			
Charitable activity	685,988	233,240	919,228
Other trading activities	56,077	-	56,077
Investment income	<u>1,373</u>	<u>-</u>	<u>1,373</u>
Total	<u><u>745,072</u></u>	<u><u>233,240</u></u>	<u><u>978,312</u></u>
Expenditure on			
Raising funds	285	-	285
Charitable activities			
Charitable activity	<u>745,473</u>	<u>237,070</u>	<u>982,543</u>
Total	<u><u>745,758</u></u>	<u><u>237,070</u></u>	<u><u>982,828</u></u>
NET INCOME/(EXPENDITURE)	(686)	(3,830)	(4,516)

SNAP Cymru

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

12. Comparatives for the statement of financial activities - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Reconciliation of funds			
Total funds brought forward	813,528	13,449	826,977
Total funds carried forward	<u>812,842</u>	<u>9,619</u>	<u>822,461</u>

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
Cost					
At 1st April 2023	76,475	8,496	8,575	48,600	142,146
Additions	-	-	-	6,948	6,948
At 31st March 2024	<u>76,475</u>	<u>8,496</u>	<u>8,575</u>	<u>55,548</u>	<u>149,094</u>
Depreciation					
At 1st April 2023	10,707	8,496	6,431	28,985	54,619
Charge for year	<u>1,529</u>	-	<u>1,715</u>	<u>7,250</u>	<u>10,494</u>
At 31st March 2024	<u>12,236</u>	<u>8,496</u>	<u>8,146</u>	<u>36,235</u>	<u>65,113</u>
Net book value					
At 31st March 2024	<u>64,239</u>	<u>-</u>	<u>429</u>	<u>19,313</u>	<u>83,981</u>
At 31st March 2023	<u>65,768</u>	<u>-</u>	<u>2,144</u>	<u>19,615</u>	<u>87,527</u>

14. Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	103,976	75,071
Other debtors	232	1,668
VAT	100	100
Prepayments	<u>14,369</u>	<u>13,896</u>
	<u>118,677</u>	<u>90,735</u>
Amounts falling due after more than one year:		
Other debtors	<u>3,750</u>	<u>1,251</u>
Aggregate amounts	<u>122,427</u>	<u>91,986</u>

SNAP Cymru

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	8,039	5,416
Social security and other taxes	221	221
Other creditors	3,144	2,988
Accruals and deferred income	16,876	11,270
	<u>28,280</u>	<u>19,895</u>

16. Leasing agreements

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

	2024	2023
	£	£
Within one year	44,114	47,200
Between one and five years	27,199	25,783
	<u>71,313</u>	<u>72,983</u>

Total operating leases treated as an expense in the year totalled £48,470 (2023: £47,366).

17. Movement in funds

	At 1.4.23	Net movement	At
	£	in funds	31.3.24
		£	£
Unrestricted funds			
General fund	512,842	8,369	521,211
Designated	<u>300,000</u>	<u>-</u>	<u>300,000</u>
	812,842	8,369	821,211
Restricted funds			
Welsh Government	-	4,385	4,385
Pen y Cymoedd Wind Farm Community Fund			
CIC	695	(334)	361
Citizens Advice Covid-19 Grant	539	(235)	304
Voluntary Action Merthyr Covid Grant	811	(351)	460
AVOW - Comic Relief Voluntary Services			
Emergency Fund	231	(92)	139
Glamorgan Voluntary Services	2,661	(1,030)	1,631
SCVS Third Sector Integrated Care Fund	1,683	(652)	1,031
Bavo (Bridgend) Third Sector Covid Grant	865	(335)	530
NPTCVS - Third Sector Integrated Care Fund	<u>2,134</u>	<u>(801)</u>	<u>1,333</u>
	<u>9,619</u>	<u>555</u>	<u>10,174</u>
TOTAL FUNDS	<u>822,461</u>	<u>8,924</u>	<u>831,385</u>

SNAP Cymru

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

17. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	729,321	(720,952)	8,369
Restricted funds			
Families First	105,000	(105,000)	-
Welsh Government	141,714	(137,329)	4,385
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)
	<u>246,714</u>	<u>(246,159)</u>	<u>555</u>
TOTAL FUNDS	<u>976,035</u>	<u>(967,111)</u>	<u>8,924</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	513,528	(686)	512,842
Designated	<u>300,000</u>	-	<u>300,000</u>
	813,528	(686)	812,842
Restricted funds			
Pen y Cymoedd Wind Farm Community Fund			
CIC	1,029	(334)	695
Citizens Advice Covid-19 Grant	774	(235)	539
Voluntary Action Merthyr Covid Grant	1,162	(351)	811
AVOW - Comic Relief Voluntary Services			
Emergency Fund	323	(92)	231
Glamorgan Voluntary Services	3,691	(1,030)	2,661
SCVS Third Sector Integrated Care Fund	2,335	(652)	1,683
Bavo (Bridgend) Third Sector Covid Grant	1,200	(335)	865
NPTCVS - Third Sector Integrated Care Fund	<u>2,935</u>	<u>(801)</u>	<u>2,134</u>
	<u>13,449</u>	<u>(3,830)</u>	<u>9,619</u>
TOTAL FUNDS	<u>826,977</u>	<u>(4,516)</u>	<u>822,461</u>

SNAP Cymru

Notes to the Financial Statements - continued for the Year Ended 31st March 2024

17. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	745,072	(745,758)	(686)
Restricted funds			
Families First	105,000	(105,000)	-
Welsh Government	128,240	(128,240)	-
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)
	<u>233,240</u>	<u>(237,070)</u>	<u>(3,830)</u>
TOTAL FUNDS	<u>978,312</u>	<u>(982,828)</u>	<u>(4,516)</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.

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

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

Designated fund

As set out in the Trustees reserves policy on page 9, 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.

SNAP Cymru

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2024**

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 £14,194 (2023 - £13,803).

Contributions totalling £2,633 (2023 - £2,477) were payable to the scheme at the end of the period and are included in creditors.

19. Related party disclosures

As at 31 March 2024, a balance of £232 is owed by the Chief Operating Officer in relation to an interest free loan of £5,000.

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 liquidat

