

# SNAP Cymru

## Annual Report

### 2024 – 2025



**SQM**



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

# Contents

1. Introduction
2. Report of the Trustees for the year ended 31st March 2025
3. Planning for the future
4. Strategic Report – Financial Review of the Year
5. Regulatory Information
6. Financial Statements for the Year ended 31st March 2025



## 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 2025. 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).

## Charitable objectives

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.

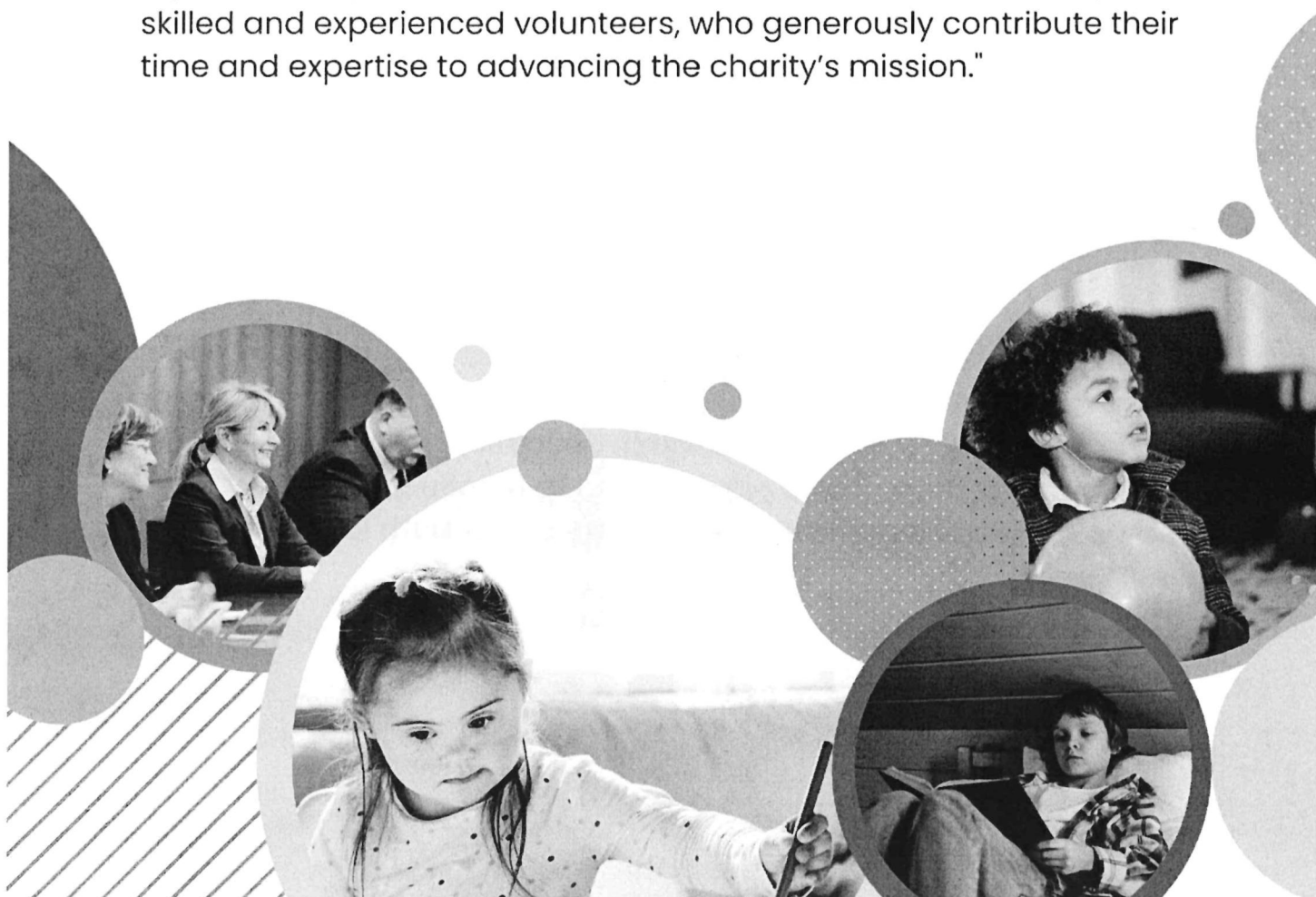
## Public Benefit

SNAP Cymru undertakes an annual review of its aims, objectives, and activities to evaluate achievements and assess the impact of its work over the preceding year. This process ensures continued alignment with our charitable objectives and helps maintain our strategic focus.

In conducting this review, SNAP Cymru refers to the Charity Commission's general guidance on public benefit. This ensures our continued commitment to providing independent advice, guidance, and support to advance the education of people in Wales—particularly those with Special Educational Needs (SEN), Additional Learning Needs (ALN), and disabilities.

## Social Investment

Independent analysis shows that every £1 invested in SNAP Cymru's services generates over £20 in social value. This highlights the significant impact of our work and the added value created by our skilled and experienced volunteers, who generously contribute their time and expertise to advancing the charity's mission."





## **2. Report of the Trustees for the year ended 31st March 2025**

### **Independent Family Partnership Services and Legislative Transition Support**

During 2024/25, SNAP Cymru successfully delivered a wide range of Independent Family Partnership Services across Wales. We were contracted to provide face-to-face advice and guidance, specialist casework, and independent specialist advocacy services in 20 Local Authorities. In addition, the organisation delivered discrimination in education support, including advice, guidance, and specialist casework, and provided formal Disagreement Resolution Services to all 22 Local Authorities in Wales.

### **Navigating Two Legislative Systems: SEN and ALN**

SNAP Cymru continues to operate within both the Special Educational Needs (SEN) and Additional Learning Needs (ALN) legislative frameworks, as the national transition from SEN to ALN progresses. While most schools and local authorities have now moved to the ALN system, the transition is expected to conclude by the end of Summer 2025.

The complexity of the ALN legislation and accompanying regulation and code means that families increasingly turn to SNAP Cymru for support with complex, unresolved issues. Many of these require intensive, high-level specialist casework to ensure children and young people receive the support they need and are entitled to.

### **Working Across Local Authority Frameworks**

Although national legislation provides a unified foundation, each of the 22 Local Authorities continues to interpret and implement the law and Code of Practice in varying ways. Many are still refining or reviewing their policies, resulting in inconsistencies that can be challenging for staff to navigate and confusing for families trying to understand their rights and entitlements.





In response, SNAP Cymru staff have consistently drawn on their specialist expertise to swiftly identify key issues, determine the correct legal framework, and guide families through the most appropriate pathways. The demand for our services, coupled with the growing complexity of cases, has required additional time and in-depth casework to secure positive, lasting outcomes for the children, young people, and families we support.

## **SNAP Cymru Services and Approach**

SNAP Cymru delivers a comprehensive range of bilingual services to support families of children and young people with, or who may have, Additional Learning Needs (ALN) or disabilities. Our core aim is to help every child and young person in Wales achieve their full potential in education by resolving issues related to assessment and Individual Development Plans (IDPs), discrimination, exclusion, bullying, attendance, and access to health and social care.

Our services include independent professional advocacy, formal disagreement resolution, mediation, discrimination advice, and tailored training for young people, parents, and professionals.

With nearly 40 years of experience, SNAP Cymru is a trusted and respected organisation, recognised by the Welsh Government, the Education Tribunal for Wales, Estyn, local authorities, schools, and other education and health professionals. We are well known to families across Wales, many of whom self-refer or are signposted to us by professionals and partner organisations.



Rooted in communities across Wales, we operate from local offices and accessible drop-in venues. Our specialist caseworkers provide flexible support, including home visits where necessary, as well as virtual appointments via platforms such as Teams, Google Meet, and Zoom. We also offer telephone and email support, underpinned by secure IT systems to ensure confidentiality and accessibility.

Our interactive bilingual website provides a rich source of up-to-date information and practical advice. Families can reach us through the website, telephone helpline, email, or social media. We actively encourage professionals and partner organisations to refer or signpost families to our services.

SNAP Cymru continues to actively engage with the Welsh Government, local authorities, and both regional and local networks to help shape and inform education policy and practice. SNAP Cymru is proud to contribute to the Additional Learning Needs (ALN) Legislative Framework Review, offering insight, experience, and specialist knowledge to support meaningful improvements in the system.

This report outlines the work carried out by SNAP Cymru under our service level agreements and contracts during the period 1st April 2024 to 31st March 2025. The data presented is drawn from internal Case Management System (CMS), IT data analytics and is supplemented by feedback from families and professionals who accessed SNAP Cymru services throughout the year.

## Key Achievements 2024 – 2025 ALL WALES

1



More people are contacting and accessing information from SNAP Cymru than ever before, our Social Media has had a 6% increase in followers

2



SNAP Cymru's helpline continues to be a vital first point of contact for many families accessing SNAP Cymru services.

3



The website appeared nearly a million times in search results this year and is visited by 37,000 users. Impressive for a small specialist organisation

4



SNAP Cymru is proud to hold the Legal Aid Agency Specialist Quality Mark (SQM) for education advice

5



5,798 Families received direct support from SNAP Cymru services.

6



97% of families when asked told us they were satisfied with the service they had received from SNAP Cymru

### Casework services

Key:



Specialist Casework

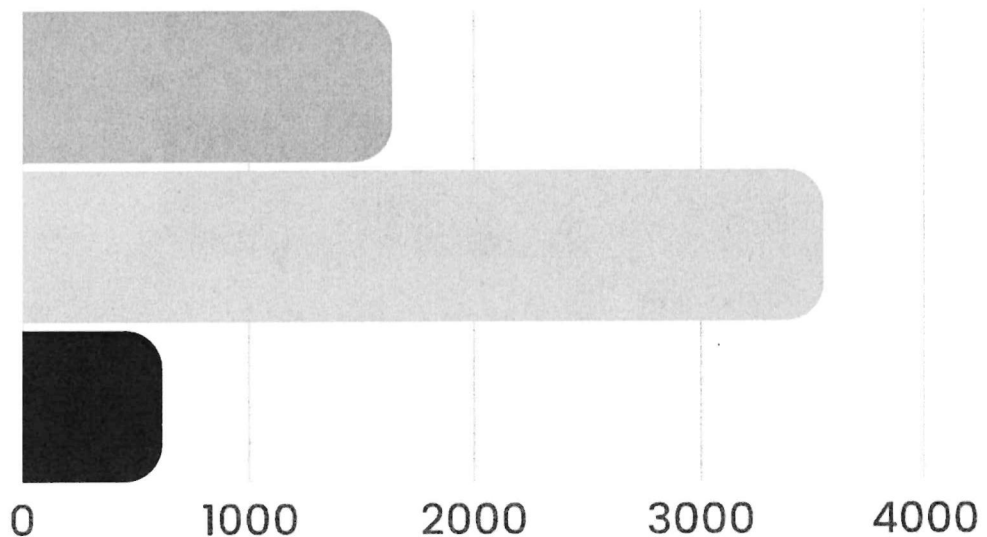


Support Via Telephone Helpline



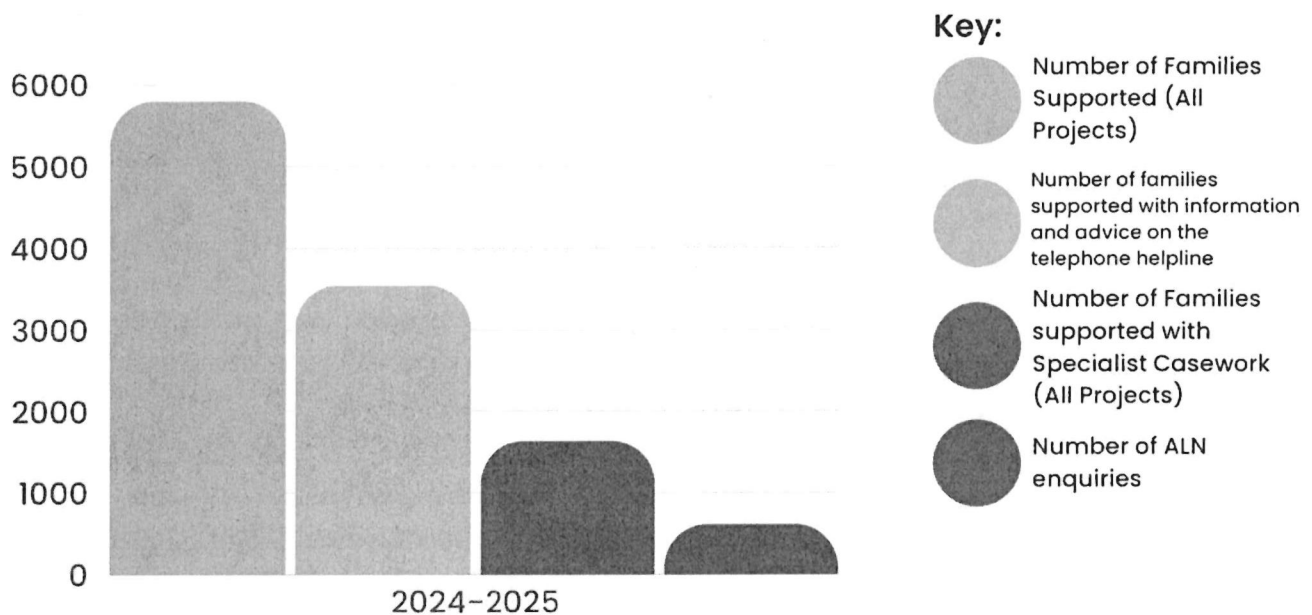
ALN enquires

2024-2025

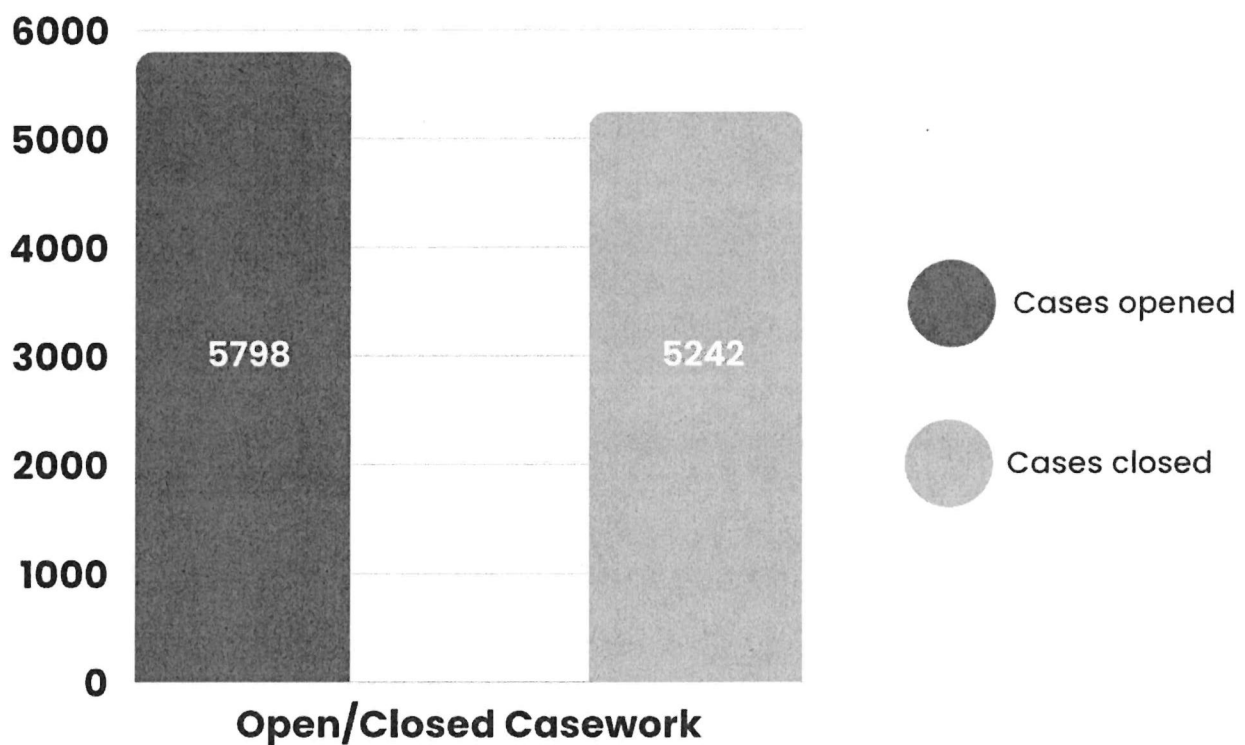




## All Wales Volumes 2024-2025



## All Wales Casework Volumes 2024-2025



## Other ways families access support

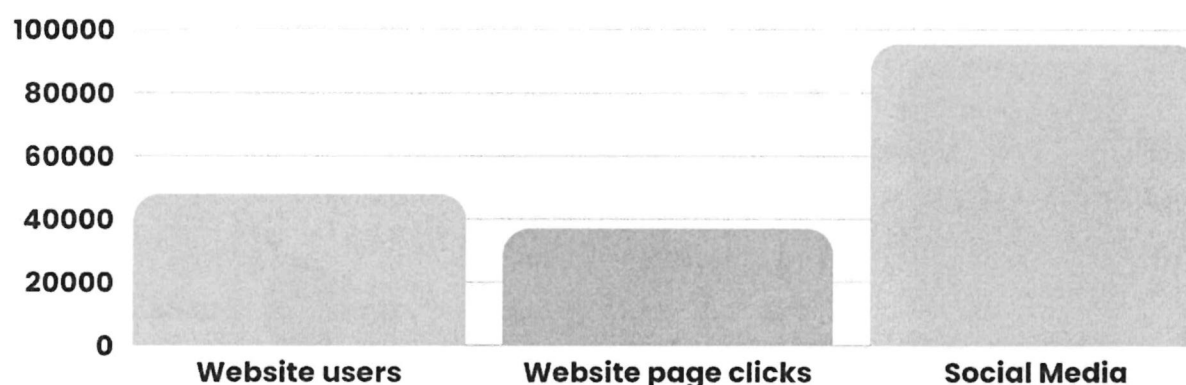
### SNAP Cymru website

SNAP Cymru's bilingual website offers free, accessible advice and guidance in both English and Welsh. All resources are available to download at no cost, giving families and professionals easy access to trusted information.

As a key part of the organisations triage model, the website helps manage demand on casework services. Secure enquiry forms feed directly into Casework Management Systems (CMS), enabling efficient, streamlined support.

Developed in-house, the site includes clear guidance on ALN legislation, education rights, and support options. In April 2025, SNAP Cymru launched an AI-powered chatbot to improve accessibility and help users find accurate information quickly and independently.

### Visitors to SNAP Cymru's digital services



#### Visibility

The SNAP Cymru website appeared in search results nearly 1 million times this year.

#### Engagement

With nearly 37,000 annual clicks, the site is attracting steady traffic from organic search.

#### CTR Health

A 3.72% CTR is healthy, indicating a fair conversion of impressions into site visits.

**In summary, this is a strong reach — particularly for a specialist organisation like SNAP Cymru.**

## Social Media

SNAP Cymru's social media presence continues to grow, supported by a proactive and engaging approach that includes sharing key information, updates on events, and both promotional and ALN-related content. These platforms serve as a valuable resource for both families and professionals, helping to raise awareness and improve access to support.



### Facebook

From April 1st 2024 to 31st March 2025, the reach on Facebook has increased by 3%, meaning posts have been viewed by over 94,000 people.

SNAP's Facebook page is followed by over 9,500 people, with many posts reaching between 3,000 and 5,000 people in our audience. The highest reaching post was with over 15,000.



### Instagram

SNAP's reach on Instagram between 1st April 2024 – 31st March 2025 sits at 1,280, since the account launched in December 2024. It currently has just over 141 followers and expect this to increase rapidly over the coming year.

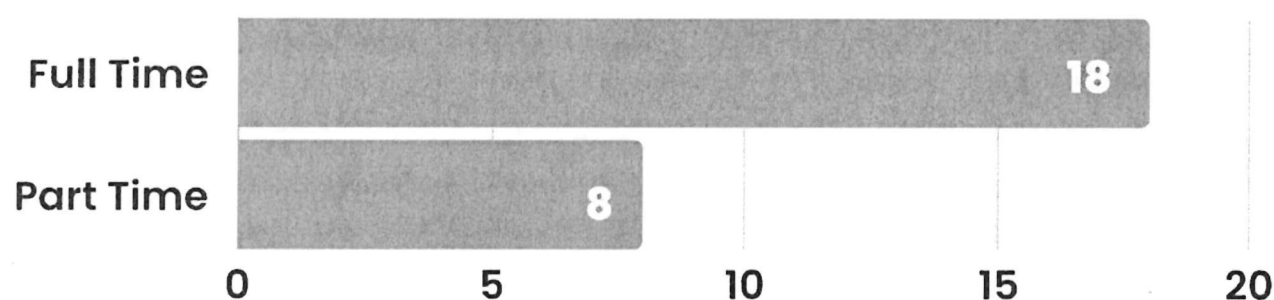
By analysing engagement data to better understand which platforms and content formats families prefer, the organisation aims to present information in a way that is accessible, user-friendly, and tailored to the specific needs of families requesting support and guidance.

## Media

SNAP Cymru has continued to respond to media enquiries, providing informed statements and commentary on key issues where appropriate. This has included participation in interviews, particularly around the educational needs of children and young people in Wales.

## Staffing

2024/25 Staff:



The total number of staff during 2024/25 was 26 people; 23 full time equivalent.

## High Quality Advice

SNAP Cymru holds the Legal Aid Agency's Specialist Quality Mark (SQM) for Education Advice—an important accreditation that reflects our commitment to excellence in client care and best practice. The SQM is awarded only to organisations that demonstrate the highest standards in management and service delivery. Accredited organisations undergo rigorous, independent assessments on a regular basis to ensure continued compliance in key areas such as client care, case management, and risk management. This achievement reinforces SNAP Cymru's dedication to delivering high-quality, trusted support to the families we serve.



# SQM



## Effective Support

SNAP Cymru recognises that challenges faced by children and young people rarely occur in isolation and often have wide-ranging implications for their well-being and life chances. By intervening early, we help to prevent issues from escalating, providing timely and effective support.

Each year, SNAP Cymru supports thousands of children, families, and professionals through free, bilingual information, resources, and guidance delivered via our website and social media channels. To ensure equitable access, we also provide printed bilingual materials for those with limited digital connectivity.

Our bilingual helpline has remained fully operational throughout the year, staffed by experienced practitioners and trained volunteers. Many enquiries are resolved efficiently at this point, while more complex issues are escalated to our specialist casework service for tailored, in-depth support.

## Capacity Building – Working in Communities

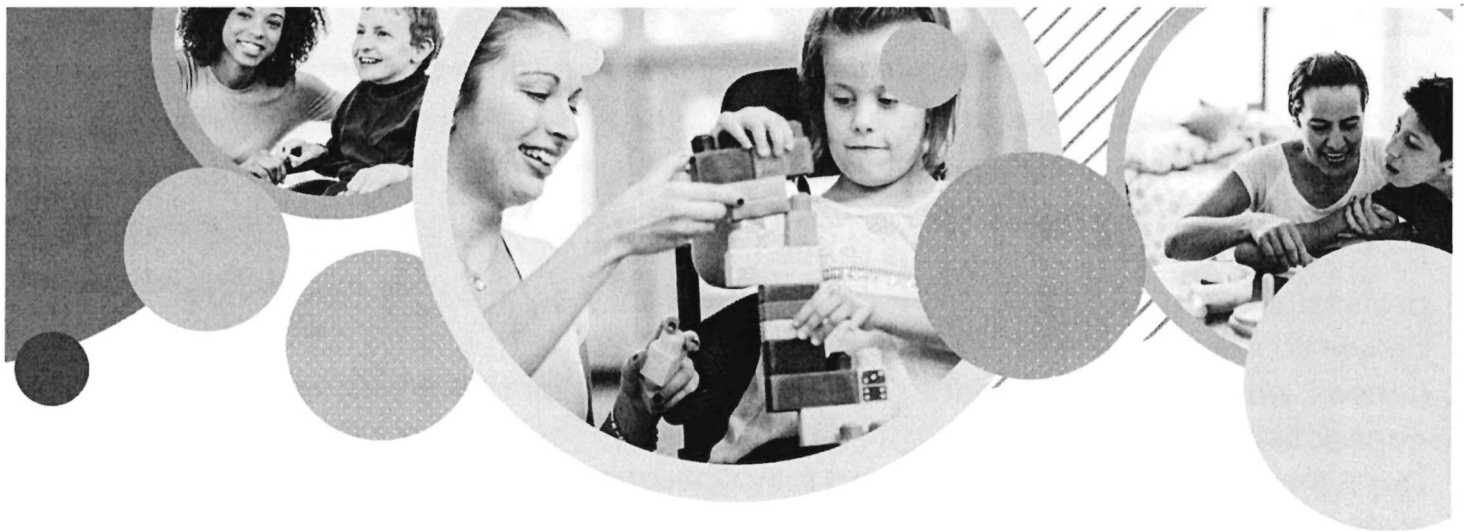
SNAP Cymru adopts an empowerment-based model to build the knowledge, confidence, and resilience of families and professionals. We support individuals to understand their rights, navigate systems effectively, and—where possible—resolve issues independently.

Recognising that matters involving Additional Learning Needs (ALN), equality, and education law can be highly complex, we apply a structured triage process to monitor each case and tailor our support accordingly. This includes providing proactive input at critical stages, while stepping back appropriately as families gain confidence and knowledge.

Many complex cases require sustained involvement and significant professional expertise to reach positive outcomes. Our overarching aim is to prevent Adverse Childhood Experiences (ACEs) and ensure that every child and young person has the opportunity to reach their full potential.

Through this work, we build capacity within families to engage effectively with schools, professionals, and wider services. In parallel, our specialist caseworkers offer support and guidance to professionals, promoting stronger, more effective partnerships with the families they serve.





## Volunteering

As a volunteering organisation, SNAP Cymru is committed to building capacity by recruiting and training volunteers to a high standard. Volunteers play a vital role in supporting staff across a wide range of activities and, once fully trained, many go on to deliver casework services directly to families. Through their experience with SNAP Cymru, volunteers—particularly younger individuals—gain valuable skills, confidence, and experience, often progressing into quality employment, further education, or higher-level training opportunities.

SNAP Cymru is proud to be recipients of Her Late Majesty Queen Elizabeth II Diamond Jubilee Award, recognising our national contribution to advancing education, promoting inclusion, and championing equality across Wales.

SNAP Cymru benchmarks the quality of our volunteer management by participating in the Wales Volunteering Network, helping us to ensure best practice. The impact evidence shows that volunteering not only enhances organisational reputation but also significantly increases our capacity to support more families.

SNAP Cymru is incredibly proud that volunteers contribute across all areas of the organisation, and thanks them sincerely for their invaluable gift of time and dedication.

# Our Impact



88% of families report an increased knowledge in educational procedures



90% of families told us that they felt an increased confidence to advocate effectively on behalf of their child



87% said their confidence in liaising with professionals had improved



87% said their relationships with professionals had improved



97% of families reported satisfaction with SNAP Cymru services



97% reported at least one successful outcome,

This year, SNAP Cymru supported 113 families who sought help with appeals to the Education Tribunal for Wales. Our specialist caseworkers worked closely with families to resolve over 98% of cases satisfactorily without the need to proceed to tribunal. This early intervention approach significantly reduced stress for families, led to better outcomes for children, and delivered an estimated cost saving of nearly £2 million to families and the public purse.

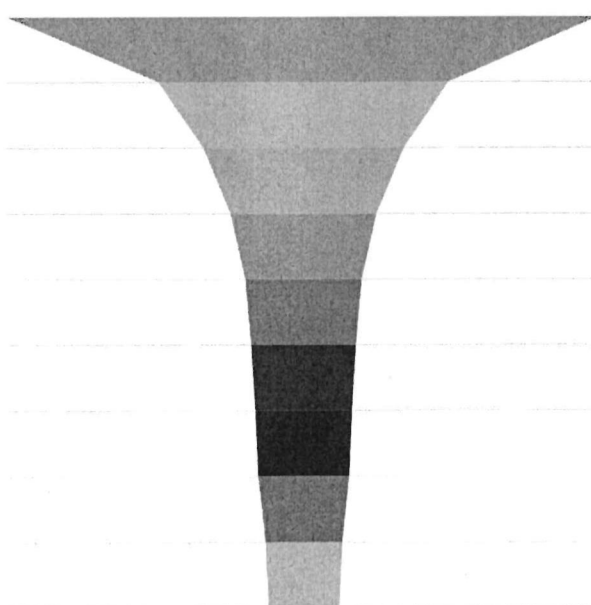
## Why Resolving Problems Matter

Unresolved problems don't just impact individual families—they also affect the wider communities in which they live, work, and contribute. By working with families to resolve issues early, SNAP Cymru creates significant social value, helping families return to living ordinary, stable lives without having to constantly fight for their child's rights.

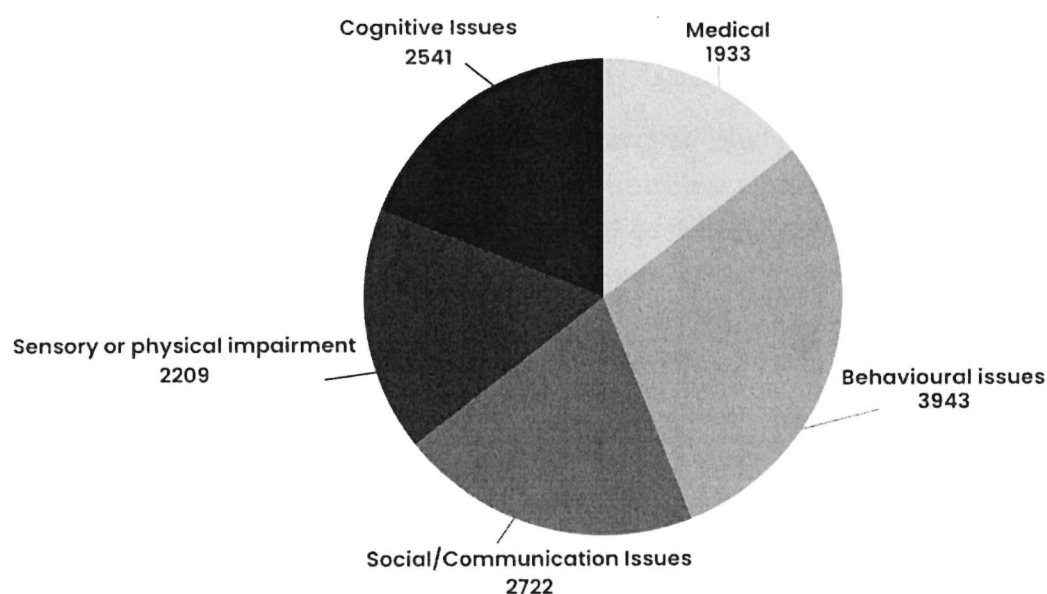
Almost every family we supported told us their issue had a negative and lasting impact on their lives and their child's wellbeing, sometimes for years. Many felt overwhelmed and lacked the confidence to take action before coming to SNAP Cymru. Most approached us only when the situation had become urgent, highlighting the need for timely, accessible, and expert support.

# Top 10 Matters 2024-2025

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



## Categories of Need





## Most reported type of need

Type of Need	Number of cases
ASD	1847
Undiagnosed	1167
ADHD/ADD	605
Behavioural Difficulties	352
Mental Health	219
Neurological Conditions	216
Global Development Delay	108
Dyslexia	70
Speech, Language, Communication	67
Moderate Learning Difficulty	47
Chromosomal Condition	44



## **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**

SNAP Cymru is a proud member of Advice Network Wales and operates a formal signposting and referral system to other advice and advocacy providers, ensuring families can access the most appropriate support.

We value the learning gained from all feedback, both positive and adverse, and use it to drive continuous improvement. This year, we received eleven formal complaints. Each was thoroughly investigated, and action plans were developed where necessary to address any identified issues. All complaints were resolved successfully.

Regular reviews of our practice ensure that feedback informs service development and helps us maintain high-quality standards across our work.

## 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

More people are accessing SNAP Cymru online. We continue to develop our digital media presence, content and activities to ensure accurate, up to date, relevant information is freely available. The SNAP Cymru AI chatbot has been developed and was soft-launched in April 2025.

We regularly use platforms and tools such as Eventbrite for ticketing and registration for SNAP Cymru events and training. This simplifies our planning and enables better access for more participants.



### **3. Planning for the future**

Like many third sector organisations, planning for the future presents ongoing challenges. SNAP Cymru remains committed to reviewing and strengthening our strategic business plan, with a focus on seeking and diversifying income streams to reduce reliance on statutory and historical funding sources—some of which are now in decline.

The organisation will continue to review and reflect on our working practices, ensuring we build and sustain a highly skilled and expert workforce capable of responding to the increasing complexity and demand for services. Embracing technology will also remain central to the strategy, helping to improve accessibility and deliver timely support to families and professionals across Wales.

As a charity, SNAP Cymru is committed to delivering value for money to funders while staying true to our charitable objectives. The organisation is proud to be the only independent, quality-assured, pan-Wales charity providing specialist, expert support for educational issues.

All services, processes, and procedures will continue to be quality assured, ensuring alignment with the Specialist Quality Mark (SQM) and other standards of excellence.

To support our financial sustainability, SNAP Cymru has developed a range of professional training modules, which will be marketed throughout the year as capacity allows. We see this as a valuable and growing income stream that complements our core mission.



SNAP Cymru's updated volunteer recruitment strategy is designed to increase volunteer hours while offering high-quality training and development opportunities. We deeply value our volunteers' gift of time, recognising their vital contribution to the success and reach of our services.

In addition, we are committed to minimising our environmental impact. The increased use of video conferencing has significantly reduced staff mileage, leading to both cost savings and lower carbon emissions. The shift to cloud-based IT systems has further reduced our reliance on physical servers, cutting both energy usage and costs. By embracing digital platforms and services, we have also decreased our reliance on printed materials and postal services, supporting a more sustainable and efficient way of working.

In an uncertain climate, the above plan will give Trustees and the Chief Executive confidence to respond swiftly and confidently to unexpected challenges, including funding uncertainties and growing service demands.



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

### **Review of the year**

The Charity is reporting an overall deficit for the year on unrestricted funds of £81,337 and a deficit on restricted funds of £4,707. At the end of financial year, the level of unrestricted reserves has decreased from £821,211 to £739, 874, the level of restricted reserves has decreased from £10,174 to £5,467.

### **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 £700K 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.



## 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

JHK Boughey - Vice Chair

J Sharpe

K Stevenson

H Roberts

B Wills

### Chief Executive Office

Caroline Rawson - Chief Executive Officer

Ruth Phillips - Assistant Chief Officer

### Auditors

Menzies LLP, Auditors. 5<sup>th</sup> Floor, Hodge House, 114-116 St Mary Street, Cardiff, CF10 1DY

### 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.

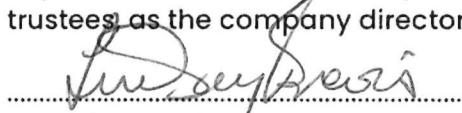
In so far as the trustees are aware:

- 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, Menzies 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 27/09/25 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 2025**  
**for**  
**SNAP Cymru**

Menzies LLP, Statutory Auditors  
5th Floor Hodge House  
114-116 St Mary Street  
Cardiff  
CF10 1DY

**SNAP Cymru**

**Contents of the Financial Statements  
for the Year Ended 31st March 2025**

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

## **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 2025 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 2025 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:

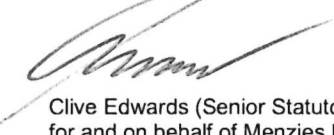
- Discussing with Trustees and management which areas of the business they believe to be more susceptible to fraud, and whether they have any knowledge or suspicion of fraudulent activities;
- Obtaining an understanding of the key controls put in place by the company to address risks identified, assessing 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](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 Menzies LLP, Statutory Auditors  
5th Floor Hodge House  
114-116 St Mary Street  
Cardiff  
CF10 1DY

Date: 17 October 2025

**SNAP Cymru**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31st March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	14,630	-	14,630	3,429
<b>Charitable activities</b>	5				
Charitable activity		635,905	134,652	770,557	925,843
Other trading activities	3	3,820	-	3,820	41,438
Investment income	4	<u>7,682</u>	<u>-</u>	<u>7,682</u>	<u>5,325</u>
<b>Total</b>		<u>662,037</u>	<u>134,652</u>	<u>796,689</u>	<u>976,035</u>
 <b>Expenditure on</b>					
Raising funds	6	266	-	266	266
<b>Charitable activities</b>	7				
Charitable activity		<u>743,108</u>	<u>139,359</u>	<u>882,467</u>	<u>966,845</u>
<b>Total</b>		<u>743,374</u>	<u>139,359</u>	<u>882,733</u>	<u>967,111</u>
 <b>NET INCOME/(EXPENDITURE)</b>		(81,337)	(4,707)	(86,044)	8,924
 <b>Reconciliation of funds</b>					
Total funds brought forward		<u>821,211</u>	<u>10,174</u>	<u>831,385</u>	<u>822,461</u>
<b>Total funds carried forward</b>		<u>739,874</u>	<u>5,467</u>	<u>745,341</u>	<u>831,385</u>

The notes form part of these financial statements



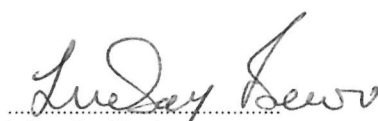
Statement of Financial Position  
31st March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Fixed assets</b>					
Tangible assets	13	68,516	5,467	73,983	83,981
<b>Current assets</b>					
Debtors	14	64,898	-	64,898	122,427
Cash at bank and in hand		<u>625,198</u>	<u>-</u>	<u>625,198</u>	<u>653,257</u>
		690,096	-	690,096	775,684
<b>Creditors</b>					
Amounts falling due within one year	15	<u>(18,738)</u>	<u>-</u>	<u>(18,738)</u>	<u>(28,280)</u>
<b>Net current assets</b>		<u>671,358</u>	<u>-</u>	<u>671,358</u>	<u>747,404</u>
<b>Total assets less current liabilities</b>		<u>739,874</u>	<u>5,467</u>	<u>745,341</u>	<u>831,385</u>
<b>NET ASSETS</b>		<u>739,874</u>	<u>5,467</u>	<u>745,341</u>	<u>831,385</u>
<b>Funds</b>	17				
Unrestricted funds				739,874	821,211
Restricted funds				<u>5,467</u>	<u>10,174</u>
<b>Total funds</b>				<u>745,341</u>	<u>831,385</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27/09/25 and were signed on its behalf by:



G Rogers - Trustee



L Brewis - Trustee

27/09/25

The notes form part of these financial statements

**SNAP Cymru**

**Statement of Cash Flows  
for the Year Ended 31st March 2025**

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(41,341)</u>	<u>(7,963)</u>
Net cash used in operating activities		<u>(41,341)</u>	<u>(7,963)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(6,948)
Sale of tangible fixed assets		5,600	-
Interest received		<u>7,682</u>	<u>5,325</u>
Net cash provided by/(used in) investing activities		<u>13,282</u>	<u>(1,623)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(28,059)</u>	<u>(9,586)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>653,257</u>	<u>662,843</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>625,198</u></u>	<u><u>653,257</u></u>

The notes form part of these financial statements

**SNAP Cymru**

**Notes to the Statement of Cash Flows  
for the Year Ended 31st March 2025**

**1. Reconciliation of net (expenditure)/income to net cash flow from operating activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(86,044)	8,924
<b>Adjustments for:</b>		
Depreciation charges	9,999	10,494
Profit on disposal of fixed assets	(5,600)	-
Interest received	(7,682)	(5,325)
Decrease/(increase) in debtors	57,529	(30,441)
(Decrease)/increase in creditors	<u>(9,543)</u>	<u>8,385</u>
<b>Net cash used in operations</b>	<u>(41,341)</u>	<u>(7,963)</u>

**2. Analysis of changes in net funds**

	<b>At 1.4.24</b>	<b>Cash flow</b>	<b>At 31.3.25</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	<u>653,257</u>	<u>(28,059)</u>	<u>625,198</u>
	<u>653,257</u>	<u>(28,059)</u>	<u>625,198</u>
<b>Total</b>	<u><u>653,257</u></u>	<u><u>(28,059)</u></u>	<u><u>625,198</u></u>

The notes form part of these financial statements

## SNAP Cymru

### Notes to the Financial Statements for the Year Ended 31st March 2025

#### 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 2025

### 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

	2025	2024
	£	£
Donations	<u>14,630</u>	<u>3,429</u>

### 3. Other trading activities

	2025	2024
	£	£
Shop income	2,802	41,188
Other Income	<u>1,018</u>	<u>250</u>
	<u>3,820</u>	<u>41,438</u>

### 4. Investment income

	2025	2024
	£	£
Deposit account interest	<u>7,682</u>	<u>5,325</u>



**SNAP Cymru**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**5. Income from charitable activities**

	<b>Activity</b>	<b>2025 £</b>	<b>2024 £</b>
Local Authority Grants	Charitable activity	631,046	615,768
Families First	Charitable activity	-	105,000
Welsh Government	Charitable activity	134,652	141,714
Other income	Charitable activity	867	867
Training income	Charitable activity	<u>3,992</u>	<u>62,494</u>
		<u>770,557</u>	<u>925,843</u>

**6. Raising funds**

**Other trading activities**

	<b>2025 £</b>	<b>2024 £</b>
Fundraising costs	<u>266</u>	<u>266</u>

**7. Charitable activities costs**

	<b>Direct Costs £</b>	<b>Support costs (see note 8) £</b>	<b>Totals £</b>
Charitable activity	<u>651,936</u>	<u>230,531</u>	<u>882,467</u>

**8. Support costs**

	<b>Management £</b>	<b>Finance £</b>	<b>Governance costs £</b>	<b>Totals £</b>
Charitable activity	<u>227,603</u>	<u>(5,600)</u>	<u>8,528</u>	<u>230,531</u>

**9. Net income/(expenditure)**

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

	<b>2025 £</b>	<b>2024 £</b>
The auditing of accounts of any associate of the charity	7,507	7,047
Other non-audit services	1,021	958
Depreciation - owned assets	9,998	10,494
Other operating leases	2,749	2,420
Surplus on disposal of fixed assets	<u>(5,600)</u>	<u>-</u>

# SNAP Cymru

## Notes to the Financial Statements - continued for the Year Ended 31st March 2025

### 10. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

#### Trustees' expenses

During the year trustees were reimbursed for travel expenses of £127 (2024: £nil).

### 11. Staff costs

	2025 £	2024 £
Wages and salaries	637,291	704,327
Social security costs	50,188	52,479
Other pension costs	<u>13,360</u>	<u>14,194</u>
	<u>700,839</u>	<u>771,000</u>

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

	2025	2024
Charitable activities	21	26
Administration	<u>5</u>	<u>5</u>
	<u>26</u>	<u>31</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	<u>1</u>	<u>-</u>

During the year a total of £201,696 (2024: £209,017) 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	3,429	-	3,429
<b>Charitable activities</b>			
Charitable activity	679,129	246,714	925,843
Other trading activities	41,438	-	41,438
Investment income	<u>5,325</u>	<u>-</u>	<u>5,325</u>
<b>Total</b>	<u>729,321</u>	<u>246,714</u>	<u>976,035</u>
<b>Expenditure on</b>			
Raising funds	266	-	266
<b>Charitable activities</b>			
Charitable activity	<u>720,687</u>	<u>246,158</u>	<u>966,845</u>
<b>Total</b>	<u>720,953</u>	<u>246,158</u>	<u>967,111</u>

SNAP Cymru

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025

12. Comparatives for the statement of financial activities - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>NET INCOME</b>	8,368	556	8,924
<b>Reconciliation of funds</b>			
Total funds brought forward	812,842	9,619	822,461
<b>Total funds carried forward</b>	<u>821,210</u>	<u>10,175</u>	<u>831,385</u>

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>Cost</b>					
At 1st April 2024	76,475	8,496	8,575	55,548	149,094
Disposals	-	-	(8,575)	-	(8,575)
At 31st March 2025	<u>76,475</u>	<u>8,496</u>	<u>-</u>	<u>55,548</u>	<u>140,519</u>
<b>Depreciation</b>					
At 1st April 2024	12,236	8,496	8,146	36,235	65,113
Charge for year	1,530	-	429	8,039	9,998
Eliminated on disposal	-	-	(8,575)	-	(8,575)
At 31st March 2025	<u>13,766</u>	<u>8,496</u>	<u>-</u>	<u>44,274</u>	<u>66,536</u>
<b>Net book value</b>					
At 31st March 2025	<u>62,709</u>	<u>-</u>	<u>-</u>	<u>11,274</u>	<u>73,983</u>
At 31st March 2024	<u>64,239</u>	<u>-</u>	<u>429</u>	<u>19,313</u>	<u>83,981</u>

14. Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	42,026	103,976
Other debtors	-	232
VAT	100	100
Prepayments	<u>19,022</u>	<u>14,369</u>
	<u>61,148</u>	<u>118,677</u>
Amounts falling due after more than one year:		
Other debtors	<u>3,750</u>	<u>3,750</u>
<b>Aggregate amounts</b>	<u>64,898</u>	<u>122,427</u>

SNAP Cymru

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	4,193	8,039
Social security and other taxes	221	221
Other creditors	3,399	3,144
Accruals and deferred income	<u>10,925</u>	<u>16,876</u>
	<u>18,738</u>	<u>28,280</u>

16. Leasing agreements

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

	2025	2024
	£	£
Within one year	46,889	44,114
Between one and five years	<u>16,523</u>	<u>27,199</u>
	<u>63,412</u>	<u>71,313</u>

Total operating leases treated as an expense in the year totalled £47,738 (2024: £48,470).

17. Movement in funds

	At 1.4.24	Net movement	At
	£	in funds	31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	821,211	(81,337)	739,874
<b>Restricted funds</b>			
Welsh Government	4,385	(877)	3,508
Pen y Cymoedd Wind Farm Community Fund			
CIC	361	(334)	27
Citizens Advice Covid-19 Grant	304	(235)	69
Voluntary Action Merthyr Covid Grant	460	(351)	109
AVOW - Comic Relief Voluntary Services			
Emergency Fund	139	(92)	47
Glamorgan Voluntary Services	1,631	(1,030)	601
SCVS Third Sector Integrated Care Fund	1,031	(652)	379
Bavo (Bridgend) Third Sector Covid Grant	530	(335)	195
NPTCVS - Third Sector Integrated Care Fund	<u>1,333</u>	<u>(801)</u>	<u>532</u>
	<u>10,174</u>	<u>(4,707)</u>	<u>5,467</u>
<b>TOTAL FUNDS</b>	<u>831,385</u>	<u>(86,044)</u>	<u>745,341</u>

**SNAP Cymru**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**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	662,037	(743,374)	(81,337)
<b>Restricted funds</b>			
Welsh Government	134,652	(135,529)	(877)
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>134,652</u>	<u>(139,359)</u>	<u>(4,707)</u>
<b>TOTAL FUNDS</b>	<u>796,689</u>	<u>(882,733)</u>	<u>(86,044)</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
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
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 2025

### 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	729,321	(720,952)	8,369
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>976,035</u>	<u>(967,111)</u>	<u>8,924</u>

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

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

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.

### Designated fund

As set out in the Trustees reserves policy in section 4 of the Annual Report, a minimum contingency cash reserve is required and the designated fund above is to enact that thought process.

**SNAP Cymru**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**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 £13,360 (2024 - £14,194).

Contributions totalling £2,888 (2024 - £2,633) were payable to the scheme at the end of the period and are included in creditors.

**19. Related party disclosures**

Except for trustee expenses reimbursed as disclosed in Note 10, there were no related party transactions for the year ended 31 March 2025.

**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.