

# SNAP (SPECIAL NEEDS ADVENTURE PLAYGROUND) LTD

England & Wales · Charity number 1059988

## Details

---

**Other names** SNAP

**Status** Registered

**Legal form** Charitable company

**Company number** [03259275](#)

**Registered** 1997-01-06

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** S N A P  
Pye Green Road  
Cannock  
WS11 5RW

**Phone** 01543579286

**Email** [snapcannock@outlook.com](mailto:snapcannock@outlook.com)

**Website** [www.cannocksnap.com](http://www.cannocksnap.com)

## Activities

---

**Objects:** TO PROVIDE OR ASSIST IN THE PROVISION OF AN ADVENTURE PLAYGROUND FOR CHILDREN AND YOUNG PEOPLE WHO HAVE SPECIAL NEEDS WITHIN THE AREA OF BENEFIT

**Activities:** SNAP provides indoor and outdoor play facilities for children with special needs and disabilities. We cater for children of all ages and disabilities from the most challenging to those with profound and multiple mental & physical disabilities.

## Classification

---

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, People With Disabilities

## Geography

- **Area of benefit:** SOUTH STAFFORDSHIRE AND THE WEST MIDLANDS
- Staffordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£85,138	£77,739	-	-
2023-10-31	£49,887	£61,071	-	-
2022-10-31	£66,852	£70,446	-	-
2021-10-31	£28,201	£46,395	-	-
2020-10-31	£29,202	£52,800	-	-

## Trustees

Name	Role	Appointed
<b>ROBERT HEIGHWAY</b>	Chair	
Joanne Spoors		2016-01-12
Kim Punter		2016-03-01
Marie OBoyle-Duggan		2012-06-06
Tim Gimbert		2012-06-05
Winton Levett		2017-02-21

**SNAP (SPECIAL NEEDS ADVENTURE PLAYGROUND) LTD**

England & Wales - Charity number 1059988

---

# Accounts

---

**COMPANY REGISTRATION NUMBER: 03259275**  
**CHARITY REGISTRATION NUMBER: 1059988**

**S.N.A.P. (Special Needs Adventure Playground) Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**For the year ended**  
**31 October 2024**

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 October 2024**

	<b>Pages</b>
Trustees' annual report (incorporating the director's report)	<b>1 to 3</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities (including income and expenditure account)	<b>5</b>
Balance sheet	<b>6</b>
Notes to the financial statements	<b>7 to 17</b>

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 October 2024**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2024.

#### **Reference and administrative details**

**Registered charity name** S.N.A.P. (Special Needs Adventure Playground) Ltd

**Charity registration number** 1059988

**Company registration number** 03259275

**Principal office and registered office** Pye Green Road  
Cannock  
Staffs  
WS11 5RW

**The trustees** Mr T Gimbert  
Mr R Heighway  
Mrs J Levett  
Mrs M O'Boyle-Duggan  
Mr K Punter  
Mrs J Spoons

**Independent examiner** Mr Philip Owen FCCA ACA  
1 & 2 Heritage Park  
Hayes Way  
Cannock  
Staffordshire  
WS11 7LT

#### **Structure, governance and management**

##### **Governing document**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 4 October 1996. The company is governed by its Articles of Association which were prepared at the time.

##### **Recruitment and appointment of new trustees**

New trustees are appointed following assessment and resolution by existing trustees, as set out in the Articles of Association.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 October 2024**

#### **Objectives and activities**

##### Objective and aims

The objects of the trust are to provide or assist in the provision of an Adventure Playground for children and young people who have special needs and who are resident in South Stafford and West Midlands, with the object of improving their conditions of life.

To continue to invest in the facilities of SNAP, so that they meet the contemporary needs of users. To continue to ensure a safe environment for all users, being compliant with company, charity, safeguarding and safety legislation. For its sustainability to work in partnership with statutory, voluntary and commercial bodies.

##### Significant activities

At the beginning of 2024, the SNAP board agreed to appoint an employee for two hours a week, on a trial basis in order to write bids with the aim of securing funding for the charity. This has been successful, an example being funding from Inclusive Communities, a legacy of the Commonwealth Games to pay for a range of items such as refuse and accountancy. Recently a grant of £5000 has been awarded by Screwfix to refurbish the toilet facilities. We continue to have working parties who maintain our grounds and refurbish the premises. We are currently one of two charities of the year of the Chairman of Cannock Chase Council.

##### Public benefit

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'public benefit: running a charity (PB2)'.

SNAP allows its users to enjoy indoor and outdoor play facilities in a safe environment. For our clientele this is not always possible in a conventional playground where the facilities do not meet their needs and there is a lack of understanding from the general public. Parents and carers of those with additional needs are able to relax and converse with others in a similar position to themselves. This breaks down the isolation and often stigma of those in this position. In addition, they are able to exchange their expertise upon health, education, benefits and other matters. For local people we are an attractive venue for toddler sessions and family parties. Lastly, we have initiated sessions for children educated at home.

#### **Achievements and performance**

The first year of funding from children in need ended in July. Following a satisfactory report, we were awarded funding for the second year, this is £9,709 which pays for insurance, utility expenses and sundry materials. We continue to secure core funding, an example being £3,318 from the inclusive communities' fund which paid for accountancy fees, refuse collection, hygiene bin service and hoist inspection. Again, we have had at least three working parties during the year, carrying out a range of work including gardening and painting. Unpaid volunteers augment the work of paid staff. One has maintained our range of bicycles, saving the charity a substantial sum. Customer numbers have increased again this year. We have sustained high numbers at our three toddler sessions, and most weekends are booked for family parties. More Schools have booked us on a regular basis, and we have initiated sessions for children being home schooled. Lastly SNAP advertised its facilities on a "pillar" in Cannock town centre.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 October 2024**

#### **Financial review**

##### Financial position

We have maintained our relative healthy financial position for the second year running following the restrictions of the lock down period. This has been supported by the several successful bids by our funding worker. It is anticipated that there will be a range of significant cost pressures in the new year and it is therefore crucial that we continue to secure funding for running costs and to ensure that our facilities are fit for purpose. Levels of income and expenditure will continue to be monitored by the board and the pricing structure will be reviewed on this basis.

##### Reserves policy

In this financial year restricted funds have consisted of the aforementioned CIN second year grant of £9,709. As well as £5,000 received from The Screwfix Foundation for upgrading the toilet facilities, and £1,000 from the Harry Payne Fund.

We maintain a reserves sum of £15,000, which would cover three months expenditure.

The free reserves at the balance sheet date were £61,415 (2023: £48,631). The reserves are held to provide and assist in the provision of an Adventure Playground for children and young people with special needs.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report was approved on 11 March 2025 and signed on behalf of the board of trustees by:

Mr R Heighway  
Trustee

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of S.N.A.P. (Special Needs Adventure Playground) Ltd**

**Year ended 31 October 2024**

I report to the trustees on my examination of the financial statements of S.N.A.P. (Special Needs Adventure Playground) Ltd ('the charity') for the year ended 31 October 2024.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that i might state to the Company's Trustees those matters i am required state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Mr Philip Owen FCCA ACA  
Independent Examiner

1 & 2 Heritage Park  
Hayes Way  
Cannock  
Staffordshire  
WS11 7LT

11 March 2025

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	69,037	15,709	<b>84,746</b>	59,496
Investment income	6	392	–	<b>392</b>	–
<b>Total income</b>		<u>69,429</u>	<u>15,709</u>	<u><b>85,138</b></u>	<u>59,496</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	(70,925)	(6,814)	<b>(77,739)</b>	(68,546)
Other expenditure	8	–	–	<b>–</b>	(3,193)
<b>Total expenditure</b>		<u>(70,925)</u>	<u>(6,814)</u>	<u><b>(77,739)</b></u>	<u>(71,739)</u>
<b>Net income/(expenditure) and net movement in funds</b>					
		<u>(1,496)</u>	<u>8,895</u>	<u><b>7,399</b></u>	<u>(12,243)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		189,157	10,960	<b>200,117</b>	212,360
<b>Total funds carried forward</b>		<u>187,661</u>	<u>19,855</u>	<u><b>207,516</b></u>	<u>200,117</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 17 form part of these financial statements.

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Balance Sheet

31 October 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	13	126,246	140,529
<b>Current assets</b>			
Debtors	14	478	235
Cash at bank and in hand		86,054	64,377
		<u>86,532</u>	<u>64,612</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>5,262</u>	<u>5,024</u>
<b>Net current assets</b>		<u>81,270</u>	<u>59,588</u>
<b>Total assets less current liabilities</b>		<u>207,516</u>	<u>200,117</u>
<b>Net assets</b>		<u>207,516</u>	<u>200,117</u>
<b>Funds of the charity</b>			
Restricted funds		19,855	10,960
Unrestricted funds		187,661	189,157
<b>Total charity funds</b>	16	<u>207,516</u>	<u>200,117</u>

For the year ending 31 October 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 11 March 2025, and are signed on behalf of the board by:

Mr R Heighway  
Trustee

The notes on pages 7 to 17 form part of these financial statements.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 October 2024**

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Pye Green Road, Cannock, Staffs, WS11 5RW.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Key sources of estimation uncertainty**

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 October 2024**

#### **3. Accounting policies *(continued)***

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2024

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	30 years on cost
Plant and machinery	-	15% reducing balance
Fixtures and fittings	-	33% straight line
Equipment	-	25% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 October 2024**

#### **3. Accounting policies *(continued)***

##### **Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the proviso is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

S.N.A.P. (Special Needs Adventure Playground) Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association. It is a registered charity with the Charity Commission. In the event of the company being wound up, the liability in respect of the guarantee is limited to £3 per member of the company.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	14,363	–	<b>14,363</b>
<b>Grants</b>			
Grants	3,818	15,709	<b>19,527</b>
<b>Other donations and legacies</b>			
Charitable activities - Attendance fees	50,856	–	<b>50,856</b>
	<u>69,037</u>	<u>15,709</u>	<u><b>84,746</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	10,831	–	10,831
<b>Grants</b>			
Grants	–	9,609	9,609
<b>Other donations and legacies</b>			
Charitable activities - Attendance fees	39,056	–	39,056
	<u>49,887</u>	<u>9,609</u>	<u>59,496</u>

#### 6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>392</u>	<u>392</u>	<u>–</u>	<u>–</u>

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

#### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Wages and salaries	38,360	223	<b>38,583</b>
Light & heat	4,702	–	<b>4,702</b>
Repairs & maintenance	3,874	–	<b>3,874</b>
Insurance	1,552	5,397	<b>6,949</b>
Postage & stationery	396	–	<b>396</b>
Sundries	1,704	1,194	<b>2,898</b>
Hosting fees & IT consumables	17	–	<b>17</b>
Telephone	414	–	<b>414</b>
Advertising	144	–	<b>144</b>
Depreciation	15,794	–	<b>15,794</b>
Bank charges	593	–	<b>593</b>
Accountancy	1,916	–	<b>1,916</b>
Cleaning	1,459	–	<b>1,459</b>
	<u>70,925</u>	<u>6,814</u>	<u><b>77,739</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Wages and salaries	22,229	9,635	31,864
Light & heat	3,867	–	3,867
Repairs & maintenance	2,408	–	2,408
Insurance	6,453	–	6,453
Postage & stationery	146	–	146
Sundries	2,096	333	2,429
Hosting fees & IT consumables	34	–	34
Telephone	390	–	390
Advertising	109	700	809
Depreciation	16,737	–	16,737
Bank charges	324	–	324
Accountancy	1,923	–	1,923
Cleaning	1,162	–	1,162
	<u>57,878</u>	<u>10,668</u>	<u>68,546</u>

#### 8. Other expenditure

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Loss on disposal of tangible fixed assets held for charity's own use	–	–	3,193	3,193
	<u>–</u>	<u>–</u>	<u>3,193</u>	<u>3,193</u>

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

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

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

	<b>2024</b>	2023
	£	£
Depreciation of tangible fixed assets	<b>15,794</b>	16,737
Loss on disposal of tangible fixed assets	<b>–</b>	3,193
	<u>          </u>	<u>          </u>

#### 10. Independent examination fees

	<b>2024</b>	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<b>1,725</b>	1,500
Other financial services	<b>191</b>	250
	<u>          </u>	<u>          </u>
	<b>1,916</b>	1,750
	<u>          </u>	<u>          </u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2024</b>	2023
	£	£
Wages and salaries	<b>38,583</b>	31,864
	<u>          </u>	<u>          </u>

The average head count of employees during the year was 6 (2023: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2024</b>	2023
	No.	No.
Number of staff	<b>6</b>	6
	<u>          </u>	<u>          </u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 12. Trustee remuneration and expenses

No remuneration or expenses was paid to any of the trustees during the year.

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2024

#### 13. Tangible fixed assets

	Long leasehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>					
At 1 November 2023	354,342	127,165	8,278	3,819	<b>493,604</b>
Additions	–	92	–	1,419	<b>1,511</b>
<b>At 31 October 2024</b>	<u>354,342</u>	<u>127,257</u>	<u>8,278</u>	<u>5,238</u>	<u><b>495,115</b></u>
<b>Depreciation</b>					
At 1 November 2023	237,969	110,917	870	3,319	<b>353,075</b>
Charge for the year	11,811	3,562	–	421	<b>15,794</b>
<b>At 31 October 2024</b>	<u>249,780</u>	<u>114,479</u>	<u>870</u>	<u>3,740</u>	<u><b>368,869</b></u>
<b>Carrying amount</b>					
<b>At 31 October 2024</b>	<u>104,562</u>	<u>12,778</u>	<u>7,408</u>	<u>1,498</u>	<u><b>126,246</b></u>
At 31 October 2023	<u>116,373</u>	<u>16,248</u>	<u>7,408</u>	<u>500</u>	<u>140,529</u>

#### 14. Debtors

	2024 £	2023 £
Trade debtors	475	232
Other debtors	3	3
	<u>478</u>	<u>235</u>

#### 15. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,842	2,579
Accruals and deferred income	–	372
Social security and other taxes	2,420	2,073
	<u>5,262</u>	<u>5,024</u>

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2024

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 1 November 2023 £	Income £	Expenditure £	At 31 October 2024 £
General funds	189,157	69,429	(70,925)	187,661

	At 1 November 2022 £	Income £	Expenditure £	At 31 October 2023 £
General funds	200,341	49,887	(61,071)	189,157

##### Restricted funds

	At 1 November 2023 £	Income £	Expenditure £	At 31 October 2024 £
CIN	1,428	–	(594)	834
Lifeskills	–	–	–	–
Staffs fund	223	–	(223)	–
CIN (2)	9,309	9,709	(5,997)	13,021
Harry Payne Fund	–	1,000	–	1,000
Screwfix Fund	–	5,000	–	5,000
	<u>10,960</u>	<u>15,709</u>	<u>(6,814)</u>	<u>19,855</u>

	At 1 November 2022 £	Income £	Expenditure £	At 31 October 2023 £
CIN	9,754	–	(8,326)	1,428
Lifeskills	85	–	(85)	–
Staffs fund	2,180	–	(1,957)	223
CIN (2)	–	9,609	(300)	9,309
Harry Payne Fund	–	–	–	–
Screwfix Fund	–	–	–	–
	<u>12,019</u>	<u>9,609</u>	<u>(10,668)</u>	<u>10,960</u>

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

#### 17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	126,246	–	<b>126,246</b>
Current assets	66,677	19,855	<b>86,532</b>
Creditors less than 1 year	(5,262)	–	<b>(5,262)</b>
<b>Net assets</b>	<b>187,661</b>	<b>19,855</b>	<b>207,516</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	140,529	–	140,529
Current assets	53,652	10,960	64,612
Creditors less than 1 year	(5,024)	–	(5,024)
<b>Net assets</b>	<b>189,157</b>	<b>10,960</b>	<b>200,117</b>

#### 18. Restricted funds

The following restricted funds were in place at the start of the year or during the year:

##### CIN (Children in Need)

This is a fund to develop motor skills in underprivileged and special needs children.

##### Life Skills

This a fund to develop life skills in special needs adults.

##### Lottery fund

Fund for cost of playworker to ensure sessions carried out for children with additional needs from families, schools and community groups.

##### Staffs fund

Fund for cost of playworker for 20 weeks.

##### CIN (2) fund

Fund for covering the day to day running costs of the charity.

##### Harry Payne Fund

Fund for helping with core costs.

##### Screwfix Fund

This fund is for replacing the outdated toilet facilities in order to support the well-being of the young visitors and their families and make every visit positive and stress-free.

**S.N.A.P. (Special Needs Adventure Playground) Ltd**

**Company Limited by Guarantee**

**Notes to the Financial Statements** *(continued)*

**Year ended 31 October 2024**

**19. Related parties**

There are no related party transactions in the year.

**SNAP (SPECIAL NEEDS ADVENTURE PLAYGROUND) LTD**

England & Wales - Charity number 1059988

---

# Accounts

---

**COMPANY REGISTRATION NUMBER: 03259275**  
**CHARITY REGISTRATION NUMBER: 1059988**

**S.N.A.P. (Special Needs Adventure Playground) Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**For the year ended**  
**31 October 2023**

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 October 2023**

	<b>Pages</b>
Trustees' annual report (incorporating the director's report)	<b>1 to 5</b>
Independent examiner's report to the trustees	<b>6</b>
Statement of financial activities (including income and expenditure account)	<b>7</b>
Balance sheet	<b>8</b>
Notes to the financial statements	<b>9 to 19</b>

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 October 2023**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2023.

#### **Reference and administrative details**

<b>Registered charity name</b>	S.N.A.P. (Special Needs Adventure Playground) Ltd
<b>Charity registration number</b>	1059988
<b>Company registration number</b>	03259275
<b>Principal office and registered office</b>	Pye Green Road Cannock Staffs WS11 5RW

#### **The trustees**

Mr T Gimbert  
Mr R Heighway  
Mrs J Levett  
Mrs M O'Boyle-Duggan  
Mr K Punter  
Mrs J Spoors

<b>Independent examiner</b>	Mr Philip Owen FCCA ACA 1 & 2 Heritage Park Hayes Way Cannock Staffordshire WS11 7LT
-----------------------------	---

#### **Structure, governance and management**

##### **Governing document**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 4 October 1996. The company is governed by its Articles of Association which were prepared at the time.

##### **Recruitment and appointment of new trustees**

New trustees are appointed following assessment and resolution by existing trustees, as set out in the Articles of Association.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 October 2023**

#### **Objectives and activities**

##### Objective and aims

The objects of the trust are to provide or assist in the provision of an Adventure Playground for children and young people who have special needs and who are resident in South Stafford and West Midlands, with the object of improving their conditions of life.

To continue to offer a unique service for children and adults with special needs and disabilities to play, learn and develop. To renew, develop and upgrade SNAP's services and facilities in order to ensure they meet current needs and provide a high quality service. To pursue a business model which ensures SNAP continues to be viable and sustainable. To promote the profile of SNAP, by working in partnership with a range of statutory, voluntary and commercial bodies.

##### Significant activities

SNAP has benefitted from at least three working parties in the financial year. These are organised by a coordinator based in Newcastle Upon Tyne. He organises firms whose workers are country wide to spend voluntary days at SNAP. These working parties have carried out a range of work, which would have been paid for from SNAP funds. These include external and internal painting and cleaning, garden work and repairs. All materials are supplied free of charge. We continue to hold toddler sessions three mornings per week and parties at the weekend. Attendances have proved to be the highest ever which ensure the funding for the special needs sessions which also have enjoyed high attendances.

##### Public benefit

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'public benefit: running a charity (PB2)'.

SNAP allows children and adults with additional needs to enjoy themselves and to develop their skills. It continues to allow parents and carers to build relationships and exchange knowledge with others who face similar challenges. It provides extracurricular activities for a range of schools and community groups from the whole of the West Midlands and Shire Counties. A large charity providing services to children with life limiting illnesses continue to use SNAP in the holidays. As a venue for parents and toddlers, and for children's parties, it serves as a valuable local resource. Most importantly it is a venue for children with additional needs on two evenings after school, at week ends and during school holidays. In addition it is a venue for adults and their carers during the school day. Users benefit, by improving their capacity for social interaction, by developing their fine and gross motor skills through craft and play and by simply having fun they could not achieve elsewhere.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 October 2023**

#### **Achievements and performance**

SNAP, continues to be successful in obtaining grants and donations from local and national commercial and voluntary agencies. The Rotary Club of Cannock have provided fire warden training free of charge, and has given funding for a range of needs. The local golf club have provided non restrictive funding on a regular basis. Local stores such as TK Maxx donated £500 again non restricted, South Staffs College students did a walk in fancy dress and raised over £400 again non restricted. We were successful in obtaining a second grant from Children in Need, for a further three years. This is to pay for utility costs, the insurance and sundry items such as cleaning and beverages. SNAP, continues to raise funds by holding open days which have stalls and fun activities such as a teddy tombola. These have proved very popular with our customers and the local community and have proved to be a lucrative source of income. A local church holds coffee mornings, all proceeds going to SNAP. A friends of SNAP has been formed which generates a range of funding ideas. We continue to advertise on social media and on pillar adverts in local towns.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 October 2023**

#### **Financial review**

##### Financial position

Currently SNAP is in a relatively healthy financial position. However a steep rise in electricity prices and the rise in the minimum wage will prove to be a serious challenge. We have partly been successful in our strategy of making bids for core costs. This has been carried out by a director, but we are now considering paying a member of staff for two hours a week on a trial basis in order to place bid applications on a firmer footing. Levels of income and expenditure will continue to be monitored by by the SNAP board and the pricing structure will be reviewed on this basis.

##### Reserves policy

In this financial year restricted funds have consisted of the aforementioned CIN grant of £9,609 for core costs and Staffordshire County Council " Doing our bit " monies of £2,180 to pay for the playworker at weekends.

We maintain a reserves sum of £5,000, which would cover three months expenditure.

The free reserves at the balance sheet date were £48,631 (2022: £41,366). The reserves are held to provide and assist in the provision of an Adventure Playground for children and young people with special needs.

##### Trustees responsibilities

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

**S.N.A.P. (Special Needs Adventure Playground) Ltd**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 October 2023**

The trustees' annual report was approved on 26 March 2024 and signed on behalf of the board of trustees by:

Mr R Heighway  
Trustee

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of S.N.A.P. (Special Needs Adventure Playground) Ltd**

**Year ended 31 October 2023**

I report to the trustees on my examination of the financial statements of S.N.A.P. (Special Needs Adventure Playground) Ltd ('the charity') for the year ended 31 October 2023.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Philip Owen FCCA ACA  
Independent Examiner

1 & 2 Heritage Park  
Hayes Way  
Cannock  
Staffordshire  
WS11 7LT

26 March 2024

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2023

		2023	2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	49,887	9,609	<b>59,496</b>	66,852
<b>Total income</b>		<u>49,887</u>	<u>9,609</u>	<u><b>59,496</b></u>	<u>66,852</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	(57,877)	(10,668)	<b>(68,546)</b>	(70,446)
Other expenditure	7	(3,194)	–	<b>(3,194)</b>	–
<b>Total expenditure</b>		<u>(61,071)</u>	<u>(10,668)</u>	<u><b>(71,740)</b></u>	<u>(70,446)</u>
<b>Net expenditure and net movement in funds</b>		<u>(11,184)</u>	<u>(1,059)</u>	<u><b>(12,243)</b></u>	<u>(3,594)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		200,341	12,019	<b>212,360</b>	215,954
<b>Total funds carried forward</b>		<u>189,157</u>	<u>10,960</u>	<u><b>200,117</b></u>	<u>212,360</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 19 form part of these financial statements.

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Balance Sheet

31 October 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	12	140,529	158,975
<b>Current assets</b>			
Debtors	13	235	4,952
Cash at bank and in hand		64,377	50,433
		<u>64,612</u>	<u>55,385</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>5,024</u>	<u>2,000</u>
<b>Net current assets</b>		<u>59,588</u>	<u>53,385</u>
<b>Total assets less current liabilities</b>		<u>200,117</u>	<u>212,360</u>
<b>Net assets</b>		<u>200,117</u>	<u>212,360</u>
<b>Funds of the charity</b>			
Restricted funds		10,960	12,019
Unrestricted funds		189,157	200,341
<b>Total charity funds</b>	15	<u>200,117</u>	<u>212,360</u>

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

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 26 March 2024, and are signed on behalf of the board by:

Mr R Heighway  
Trustee

The notes on pages 9 to 19 form part of these financial statements.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 October 2023**

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Pye Green Road, Cannock, Staffs, WS11 5RW.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Key sources of estimation uncertainty**

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 October 2023**

#### **3. Accounting policies *(continued)***

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2023

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	30 years on cost
Plant and machinery	-	15% reducing balance
Fixtures and fittings	-	33% straight line
Equipment	-	25% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 October 2023**

#### **3. Accounting policies *(continued)***

##### **Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the proviso is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

S.N.A.P. (Special Needs Adventure Playground) Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association. It is a registered charity with the Charity Commission. In the event of the company being wound up, the liability in respect of the guarantee is limited to £3 per member of the company.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	10,831	–	<b>10,831</b>
<b>Grants</b>			
Grants	–	9,609	<b>9,609</b>
<b>Other donations and legacies</b>			
Charitable activities - Attendance fees	39,056	–	<b>39,056</b>
	<u>49,887</u>	<u>9,609</u>	<u><b>59,496</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	20,564	–	20,564
<b>Grants</b>			
Grants	500	13,897	14,397
<b>Other donations and legacies</b>			
Charitable activities - Attendance fees	31,891	–	31,891
	<u>52,955</u>	<u>13,897</u>	<u>66,852</u>

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

#### 6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Wages and salaries	22,229	9,635	31,864
Light & heat	3,867	–	3,867
Repairs & maintenance	2,408	–	2,408
Insurance	6,453	–	6,453
Postage & stationery	146	–	146
Sundries	2,095	333	2,429
Hosting fees & IT consumables	34	–	34
Telephone	390	–	390
Advertising	109	700	809
Depreciation	16,737	–	16,737
Bank charges	324	–	324
Accountancy	1,923	–	1,923
Cleaning	1,162	–	1,162
	<u>57,877</u>	<u>10,668</u>	<u>68,546</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Wages and salaries	16,632	16,734	33,366
Light & heat	2,686	–	2,686
Repairs & maintenance	205	7,313	7,518
Insurance	5,457	–	5,457
Postage & stationery	173	–	173
Sundries	2,192	222	2,414
Hosting fees & IT consumables	18	–	18
Telephone	387	–	387
Advertising	134	–	134
Depreciation	14,871	–	14,871
Bank charges	232	–	232
Accountancy	1,571	–	1,571
Cleaning	1,619	–	1,619
	<u>46,177</u>	<u>24,269</u>	<u>70,446</u>

#### 7. Other expenditure

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Loss on disposal of tangible fixed assets held for charity's own use	<u>3,194</u>	<u>3,194</u>	<u>–</u>	<u>–</u>

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2023

#### 8. Net expenditure

Net expenditure is stated after charging/(crediting):

	<b>2023</b>	2022
	£	£
Depreciation of tangible fixed assets	<b>16,737</b>	14,870
Loss on disposal of tangible fixed assets	<b>3,194</b>	–
	<u>19,931</u>	<u>14,870</u>

#### 9. Independent examination fees

	<b>2023</b>	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<b>1,500</b>	1,500
Other financial services	<b>250</b>	–
	<u>1,750</u>	<u>1,500</u>

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2023</b>	2022
	£	£
Wages and salaries	<b>31,864</b>	33,366
	<u>31,864</u>	<u>33,366</u>

The average head count of employees during the year was 6 (2022: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2023</b>	2022
	No.	No.
Number of staff	<b>6</b>	8
	<u>6</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or expenses was paid to any of the trustees during the year.

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2023

#### 12. Tangible fixed assets

	Long leasehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>					
At 1 November 2022	354,342	162,519	7,461	8,894	<b>533,216</b>
Additions	–	670	817	–	<b>1,487</b>
Disposals	–	(36,024)	–	(5,075)	<b>(41,099)</b>
<b>At 31 October 2023</b>	<u>354,342</u>	<u>127,165</u>	<u>8,278</u>	<u>3,819</u>	<u><b>493,604</b></u>
<b>Depreciation</b>					
At 1 November 2022	226,157	139,777	870	7,437	<b>374,241</b>
Charge for the year	11,812	4,561	–	364	<b>16,737</b>
Disposals	–	(33,421)	–	(4,482)	<b>(37,903)</b>
<b>At 31 October 2023</b>	<u>237,969</u>	<u>110,917</u>	<u>870</u>	<u>3,319</u>	<u><b>353,075</b></u>
<b>Carrying amount</b>					
<b>At 31 October 2023</b>	<u>116,373</u>	<u>16,248</u>	<u>7,408</u>	<u>500</u>	<u><b>140,529</b></u>
At 31 October 2022	<u>128,185</u>	<u>22,742</u>	<u>6,591</u>	<u>1,457</u>	<u>158,975</u>

#### 13. Debtors

	2023 £	2022 £
Trade debtors	<b>232</b>	3,246
Other debtors	<b>3</b>	1,706
	<u><b>235</b></u>	<u>4,952</u>

#### 14. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	<b>2,579</b>	2,000
Accruals and deferred income	<b>372</b>	–
Social security and other taxes	<b>2,073</b>	–
	<u><b>5,024</b></u>	<u>2,000</u>

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2023

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 November 2022	Income £	Expenditure £	Transfers £	At 31 October 2023 £
General funds	<u>200,341</u>	<u>49,887</u>	<u>(61,071)</u>	<u>–</u>	<u>189,157</u>

	At 1 November 2021	Income £	Expenditure £	Transfers £	At 31 October 2022 £
General funds	<u>165,304</u>	<u>52,955</u>	<u>(46,177)</u>	<u>28,259</u>	<u>200,341</u>

##### Restricted funds

	At 1 November 2022	Income £	Expenditure £	Transfers £	At 31 October 2023 £
Restricted Fund	–	–	–	–	–
CIN	9,754	–	(8,326)	–	1,428
Lifeskills	85	–	(85)	–	–
Lottery fund	–	–	–	–	–
Staffs fund	2,180	–	(1,957)	–	223
CIN (2)	–	9,609	(300)	–	9,309
	<u>12,019</u>	<u>9,609</u>	<u>(10,668)</u>	<u>–</u>	<u>10,960</u>

	At 1 November 2021	Income £	Expenditure £	Transfers £	At 31 October 2022 £
Restricted Fund	50,650	–	–	(50,650)	–
CIN	–	12,897	(17,815)	14,672	9,754
Lifeskills	–	1,000	(2,698)	1,783	85
Lottery fund	–	–	(3,756)	3,756	–
Staffs fund	–	–	–	2,180	2,180
CIN (2)	–	–	–	–	–
	<u>50,650</u>	<u>13,897</u>	<u>(24,269)</u>	<u>(28,259)</u>	<u>12,019</u>

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

#### 16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	140,529	–	<b>140,529</b>
Current assets	53,652	10,960	<b>64,612</b>
Creditors less than 1 year	(5,024)	–	<b>(5,024)</b>
<b>Net assets</b>	<u>189,157</u>	<u>10,960</u>	<u><b>200,117</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	158,975	–	158,975
Current assets	43,366	12,019	55,385
Creditors less than 1 year	(2,000)	–	(2,000)
<b>Net assets</b>	<u>200,341</u>	<u>12,019</u>	<u>212,360</u>

#### 17. Restricted funds

The following restricted funds were in place at the start of the year or during the year:

CIN (Children in Need)

This is a fund to develop motor skills in underprivileged and special needs children.

Life Skills

This a fund to develop life skills in special needs adults.

Lottery fund

Fund for cost of playworker to ensure sessions carried out for children with additional needs from families, schools and community groups.

Staffs fund

Fund for cost of playworker for 20 weeks.

CIN (2) fund

Fund for covering the day to day running costs of the charity.

Transfers

The Trustees have reviewed the allocation of expenditure to restricted funds and as a result further expenditure has been identified and has resulted in a transfer from restricted to unrestricted funds.

**S.N.A.P. (Special Needs Adventure Playground) Ltd**

**Company Limited by Guarantee**

**Notes to the Financial Statements** *(continued)*

**Year ended 31 October 2023**

**18. Related parties**

There are no related party transactions in the year.

**SNAP (SPECIAL NEEDS ADVENTURE PLAYGROUND) LTD**

England & Wales - Charity number 1059988

---

# Accounts

---

**COMPANY REGISTRATION NUMBER: 03259275**  
**CHARITY REGISTRATION NUMBER: 1059988**

**S.N.A.P. (Special Needs Adventure Playground) Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**For the year ended**  
**31 October 2022**

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 October 2022**

	<b>Pages</b>
Trustees' annual report (incorporating the director's report)	<b>1 to 6</b>
Independent examiner's report to the trustees	<b>7</b>
Statement of financial activities (including income and expenditure account)	<b>8</b>
Balance sheet	<b>9</b>
Notes to the financial statements	<b>10 to 19</b>

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 October 2022**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2022.

#### **Reference and administrative details**

**Registered charity name** S.N.A.P. (Special Needs Adventure Playground) Ltd

**Charity registration number** 1059988

**Company registration number** 03259275

**Principal office and registered office** Pye Green Road  
Cannock  
Staffs  
WS11 5RW

**The trustees** Mr T Gimbert  
Mr R Heighway  
Mrs J Levett  
Mrs M O'Boyle-Duggan  
Mr K Punter  
Mrs J Spoor

**Independent examiner** Mr Philip Owen FCCA ACA  
1 & 2 Heritage Park  
Hayes Way  
Cannock  
Staffordshire  
WS11 7LT

#### **Structure, governance and management**

##### **Governing document**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 4 October 1996. The company is governed by its Articles of Association which were prepared at the time.

##### **Recruitment and appointment of new trustees**

New trustees are appointed following assessment and resolution by existing trustees, as set out in the Articles of Association.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 October 2022**

#### **Objectives and activities**

##### Objective and aims

The objects of the trust are to provide or assist in the provision of an Adventure Playground for children and young people who have special needs and who are resident in South Stafford and West Midlands, with the object of improving their conditions of life.

To continue to offer a unique service for children and adults with special needs and disabilities to play, learn and develop. To renew, develop and upgrade SNAP's services and facilities in order to ensure they meet current needs and provide a high quality service. To pursue a business model which ensures SNAP continues to be viable and sustainable. To promote the profile of SNAP, by working in partnership with a range of statutory, voluntary and commercial bodies.

##### Significant activities

SNAP promotes its services via social media and poster advertising. Attendance in all categories of service users increased significantly during the year. The toddler sessions were increased to three and party bookings also increased. These activities are fundamental in sustaining our core function of maintaining services to customers with additional needs. Following COVID and on the advice of Environmental Health we have changed from a "drop in" service to one which is sessional. Customers book the service and deposits are taken to secure attendance. Feedback from customers is favourable and the fact the same families meet regularly fosters a spirit of mutual support. The soft play, sensory room and customer seating were up graded using monies provided by children in need.

##### Public benefit

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'public benefit: running a charity (PB2).

SNAP provides a safe and stimulating environment for all its users. It allows parents and carers an opportunity to relax and to socialise with others experiencing similar challenges. It provides extra-curricular activities for a range of schools and community groups from the whole of the West Midlands and Shire Counties. During the year a large charity providing services to children with life limiting illnesses have used SNAP on an exclusive weekly basis. It is a venue for parents and toddlers, and for children`s parties. Most importantly it is a venue for children with additional needs on two evenings after school, at weekends and during school holidays. In addition, it is a venue for adults and their carers during the school day. Users benefit, by improving their capacity for social interaction, by developing their fine and gross motor skills through craft and play and by simply having fun they could not achieve elsewhere.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 October 2022**

#### **Achievements and performance**

Grants to pay staff wages have been received from children in need and groundwork (Teach). These grants have been the result of successful applications made by staff and directors. There has been no expenditure on professional bid writers. Various local bodies fundraise either for general costs or to provide specific pieces of equipment, SNAP raises funds by holding open days which have stalls and fun activities such as a teddy tombola. These have proved very popular with our customers and the local community and have proved to be a lucrative source of income. In addition, SNAP staff and directors run SNAP stalls at local events such as the Huntington Summer Fair and Penkrige Children`s market. Working parties continue to carry out a range of tasks from patio cleaning to painting and gardening free of charge.

#### **Beneficiaries**

SNAP has focused on what a child or adult can do rather than their disability. Users have experienced the importance of play in developing life skills, confidence and self-esteem. Created opportunities that are open to everyone overcoming barriers to participation. Supported parents and carers.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 October 2022**

#### **Financial review**

##### Financial position

Due to being closed due to COVID, there was an underspend from the children in need grant (CIN) CIN, allowed us to keep the underspend and gave us an extension grant. The grant was provided to pay salary costs, towards training, food safety, equipment and materials including arts and crafts. The objective being to provide play activities to children and young people with a range of disabilities and additional needs. Outcomes agreed by CIN were improved social interaction, gross motor skills and simply having fun. The lottery granted us funds to pay for staff wages to ensure activity sessions for children with additional needs from families, schools and community groups. In addition, it has funded an after school group held twice a week. We were again successful in procuring a grant from Tesco through their in shop token scheme, paid via groundwork. This was to pay the salary of staff undertaking sessions for adults with additional needs. These life skills sessions are programmed to enhance the ability of adults to undertake basic cooking, hygiene practices and coping strategies for everyday life. They started after day care centres closed down some time ago, and carers were looking for somewhere to take their clientele.

##### Going concern

Currently SNAP is in a relatively healthy financial position due to increased usage following Covid and grant income. However, in the next financial year these grants will cease and alternative income streams will have to be secured. In addition, it is known that costs will increase significantly. Therefore, it is planned to pursue a strategy of applying for grants to cover rising core costs such as insurance and energy. Levels of income and expenditure will be monitored by the SNAP board and the pricing structure will be reviewed on this basis. We therefore consider the charity to be a going concern.

##### Reserves policy

The Charity currently does not have a reserves policy in place. However, the trustees are reviewing this and are looking to put a policy in place.

The Trustees have reviewed the allocation of expenditure to restricted funds and as a result further expenditure has been identified and has resulted in a transfer from restricted to unrestricted funds.

The free reserves at the balance sheet date were £41,366 (2021: £8,203). The reserves are held to provide and assist in the provision of an Adventure Playground for children and young people with special needs.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 October 2022**

#### Trustees responsibilities

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

**S.N.A.P. (Special Needs Adventure Playground) Ltd**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 October 2022**

The trustees' annual report was approved on 12 May 2023 and signed on behalf of the board of trustees by:

Mr R Heighway  
Trustee

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of S.N.A.P. (Special Needs Adventure Playground) Ltd**

**Year ended 31 October 2022**

I report to the trustees on my examination of the financial statements of S.N.A.P. (Special Needs Adventure Playground) Ltd ('the charity') for the year ended 31 October 2022.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Philip Owen FCCA ACA  
Independent Examiner

1 & 2 Heritage Park  
Hayes Way  
Cannock  
Staffordshire  
WS11 7LT

12 May 2023

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2022

		2022	2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	52,955	13,897	<b>66,852</b>	34,779
<b>Total income</b>		<u>52,955</u>	<u>13,897</u>	<u><b>66,852</b></u>	<u>34,779</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	(46,177)	(24,269)	<b>(70,446)</b>	(46,574)
<b>Total expenditure</b>		<u>(46,177)</u>	<u>(24,269)</u>	<u><b>(70,446)</b></u>	<u>(46,574)</u>
<b>Net expenditure</b>		<u>6,778</u>	<u>(10,372)</u>	<u><b>(3,594)</b></u>	<u>(11,795)</u>
Transfers between funds		28,259	(28,259)	–	–
<b>Net movement in funds</b>		<u>35,037</u>	<u>(38,631)</u>	<u><b>(3,594)</b></u>	<u>(11,795)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		165,304	50,650	<b>215,954</b>	227,748
<b>Total funds carried forward</b>		<u>200,341</u>	<u>12,019</u>	<u><b>212,360</b></u>	<u>215,954</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 19 form part of these financial statements.

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Balance Sheet

31 October 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	11	158,975	157,100
<b>Current assets</b>			
Debtors	12	4,952	2,322
Cash at bank and in hand		50,433	58,097
		<u>55,385</u>	<u>60,419</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>2,000</u>	<u>1,566</u>
<b>Net current assets</b>		<u>53,385</u>	<u>58,853</u>
<b>Total assets less current liabilities</b>		<u>212,360</u>	<u>215,953</u>
<b>Funds of the charity</b>			
Restricted funds		12,019	50,650
Unrestricted funds		200,341	165,304
<b>Total charity funds</b>	14	<u>212,360</u>	<u>215,954</u>

For the year ending 31 October 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 12 May 2023, and are signed on behalf of the board by:

Mr R Heighway  
Trustee

The notes on pages 10 to 19 form part of these financial statements.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 October 2022**

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Pye Green Road, Cannock, Staffs, WS11 5RW.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Key sources of estimation uncertainty**

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 October 2022**

#### **3. Accounting policies *(continued)***

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2022

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	30 years on cost
Plant and machinery	-	15% reducing balance
Fixtures and fittings	-	33% straight line
Equipment	-	25% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 October 2022**

#### **3. Accounting policies *(continued)***

##### **Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the proviso is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

S.N.A.P. (Special Needs Adventure Playground) Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association. It is a registered charity with the Charity Commission. In the event of the company being wound up, the liability in respect of the guarantee is limited to £3 per member of the company.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	20,564	–	<b>20,564</b>
<b>Grants</b>			
Grants	500	13,897	<b>14,397</b>
<b>Other donations and legacies</b>			
Charitable activities - Attendance fees	31,891	–	<b>31,891</b>
	<u>52,955</u>	<u>13,897</u>	<u><b>66,852</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	7,615	–	7,615
<b>Grants</b>			
Grants	9,778	6,578	16,356
<b>Other donations and legacies</b>			
Charitable activities - Attendance fees	10,808	–	10,808
	<u>28,201</u>	<u>6,578</u>	<u>34,779</u>

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

#### 6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Wages and salaries	16,632	16,734	33,366
Light & heat	2,686	–	2,686
Repairs & maintenance	205	7,313	7,518
Insurance	5,457	–	5,457
Postage & stationery	173	–	173
Sundries	2,192	222	2,414
Hosting fees & IT consumables	18	–	18
Telephone	387	–	387
Advertising	134	–	134
Depreciation	14,871	–	14,871
Bank charges	232	–	232
Accountancy	1,571	–	1,571
Cleaning	1,619	–	1,619
	<u>46,177</u>	<u>24,269</u>	<u>70,446</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Wages and salaries	19,956	–	19,956
Light & heat	2,116	–	2,116
Repairs & maintenance	935	–	935
Insurance	4,276	–	4,276
Postage & stationery	32	–	32
Sundries	717	179	896
Hosting fees & IT consumables	303	–	303
Telephone	584	–	584
Advertising	85	–	85
Depreciation	15,025	–	15,025
Bank charges	143	–	143
Accountancy	1,147	–	1,147
Cleaning	1,075	–	1,076
	<u>46,394</u>	<u>179</u>	<u>46,574</u>

#### 7. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>14,870</u>	<u>15,025</u>

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2022

#### 8. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,500</u>	<u>–</u>

#### 9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	<u>33,366</u>	<u>19,956</u>

The average head count of employees during the year was 8 (2021: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>8</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 10. Trustee remuneration and expenses

No remuneration or expenses was paid to any of the trustees during the year.

#### 11. Tangible fixed assets

	Long leasehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>					
At 1 November 2021	354,342	148,509	4,726	8,894	<b>516,471</b>
Additions	–	14,010	2,735	–	<b>16,745</b>
<b>At 31 October 2022</b>	<u>354,342</u>	<u>162,519</u>	<u>7,461</u>	<u>8,894</u>	<u><b>533,216</b></u>
<b>Depreciation</b>					
At 1 November 2021	214,346	137,504	569	6,952	<b>359,371</b>
Charge for the year	11,811	2,273	301	485	<b>14,870</b>
<b>At 31 October 2022</b>	<u>226,157</u>	<u>139,777</u>	<u>870</u>	<u>7,437</u>	<u><b>374,241</b></u>
<b>Carrying amount</b>					
<b>At 31 October 2022</b>	<u>128,185</u>	<u>22,742</u>	<u>6,591</u>	<u>1,457</u>	<u><b>158,975</b></u>
At 31 October 2021	<u>139,996</u>	<u>11,005</u>	<u>4,157</u>	<u>1,942</u>	<u>157,100</u>

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

#### 12. Debtors

	2022	2021
	£	£
Trade debtors	3,246	2,217
Other debtors	1,706	105
	<u>4,952</u>	<u>2,322</u>

#### 13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	–	42
Trade creditors	2,000	1,320
Social security and other taxes	–	204
	<u>2,000</u>	<u>1,566</u>

#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 1 November 2021	Income	Expenditure	Transfers	At 31 October 2022
	£	£	£	£	£
General funds	<u>165,304</u>	<u>52,955</u>	<u>(46,177)</u>	<u>28,259</u>	<u>200,341</u>

	At 1 November 2020	Income	Expenditure	Transfers	At 31 October 2021
	£	£	£	£	£
General funds	<u>183,497</u>	<u>28,201</u>	<u>(46,394)</u>	<u>–</u>	<u>165,304</u>

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 October 2022

#### 14. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 November 2021	Income	Expenditure	Transfers	At 31 October 2022
	£	£	£	£	£
Restricted Fund	50,650	–	–	(50,650)	–
CIN	–	12,897	(17,815)	14,672	9,754
Lifeskills	–	1,000	(2,698)	1,783	85
Lottery fund	–	–	(3,756)	3,756	–
Staffs fund	–	–	–	2,180	2,180
	<u>50,650</u>	<u>13,897</u>	<u>(24,269)</u>	<u>(28,259)</u>	<u>12,019</u>

	At 1 November 2020	Income	Expenditure	Transfers	At 31 October 2021
	£	£	£	£	£
Restricted Fund	44,251	6,578	(179)	–	50,650
CIN	–	–	–	–	–
Lifeskills	–	–	–	–	–
Lottery fund	–	–	–	–	–
Staffs fund	–	–	–	–	–
	<u>44,251</u>	<u>6,578</u>	<u>(179)</u>	<u>–</u>	<u>50,650</u>

#### 15. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	158,975	–	158,975
Current assets	43,366	12,019	55,385
Creditors less than 1 year	(2,000)	–	(2,000)
<b>Net assets</b>	<u>200,341</u>	<u>12,019</u>	<u>212,360</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	157,100	–	157,100
Current assets	9,769	50,650	60,419
Creditors less than 1 year	(1,566)	–	(1,566)
<b>Net assets</b>	<u>165,303</u>	<u>50,650</u>	<u>215,953</u>

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 October 2022**

#### **16. Restricted funds**

The following restricted funds were in place at the start of the year or during the year:

CIN (Children in Need)

This is a fund to develop motor skills in underprivileged and special needs children.

Life Skills

This a fund to develop life skills in special needs adults.

Lottery fund

Fund for cost of playworker to ensure sessions carried out for children with additional needs from families, schools and community groups.

Staffs fund

Fund for cost of playworker for 20 weeks.

Transfers

The Trustees have reviewed the allocation of expenditure to restricted funds and as a result further expenditure has been identified and has resulted in a transfer from restricted to unrestricted funds.

#### **17. Related parties**

There are no related party transactions in the year.

**SNAP (SPECIAL NEEDS ADVENTURE PLAYGROUND) LTD**

England & Wales - Charity number 1059988

---

# Accounts

---

COMPANY REGISTRATION NUMBER: 03259275  
CHARITY REGISTRATION NUMBER: 1059988

**S.N.A.P. (Special Needs Adventure Playground) Ltd**  
**Unaudited Financial Statements**  
**For the year ended**  
**31 October 2021**

FRIDAY



\*AB11ØDHS\*

A13

01/04/2022

#171

COMPANIES HOUSE

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Financial Statements**

**Year ended 31 October 2021**

	<b>Pages</b>
Trustees' annual report (incorporating the director's report)	<b>1 to 3</b>
Chartered accountant's report to the board of trustees on the preparation of the unaudited statutory financial statements	<b>4</b>
Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7 to 15</b>

**S.N.A.P. (Special Needs Adventure Playground) Ltd**  
**Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 October 2021**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2021.

**Reference and administrative details**

**Registered charity name** S.N.A.P. (Special Needs Adventure Playground) Ltd

**Charity registration number** 1059988

**Company registration number** 03259275

**Principal office and registered office** Pye Green Road  
Cannock  
Staffs  
WS11 5RW

**The trustees** Mr T Gimbert  
Mr R Heighway  
Mrs J Levett  
Mrs M O'Boyle-Duggan  
Mr K Punter  
Mrs J Spoors

**Accountants** Rostance Edwards Limited  
Chartered accountants  
1 & 2 Heritage Park  
Hayes Way  
Cannock  
Staffordshire  
WS11 7LT

**Structure, governance and management**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

New trustees are appointed following assessment and resolution by existing trustees.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 October 2021**

### **Objectives and activities**

#### Objective and aims

To continue to offer a unique service for children and adults with special needs and disabilities to play, learn and develop. To renew, develop and upgrade SNAP's services and facilities to ensure that they are relevant and of high quality. To develop and implement a business model that ensures that SNAP is viable and sustainable. To raise SNAP's profile and work in partnership with other agencies.

#### Significant activities

SNAP has achieved through marketing on social media an increase in usage by schools, community groups and adults. In order to maintain its core function of a service to customers with special needs SNAP has introduced parent and toddler sessions and upgraded its facilities for family parties. Play facilities both internal and external continue to be upgraded and made attractive for users. A friends of SNAP group has been formed and they are successful in regular fund raising. Prices are reviewed on the basis of ensuring business viability and affordability to the customer. Expenditure is regularly scrutinised with the aim of ensuring 'best value'.

#### Public benefit

SNAP provides a safe and stimulating environment for all its users.

It allows parents and carers an opportunity to relax and to socialise with others experiencing similar challenges. It provides extra curricular activities for a range of schools and community groups from the whole of the West Midlands conurbation and the surrounding Shire Counties. Children and adults develop their gross and fine motor skills. It is a venue for local parents and toddlers, and also for children's parties. A venue for adults with disabilities during the school day.

### **Achievements and performance**

Increased usage, weekly programme of life skills for adults.

Regular fund raising activities ranging from a digger ride from John O'Groats to Lands End to several teddy tombola's. Grants from charitable and commercial bodies allowing SNAP to renew and upgrade its equipment. Working parties have carried out a whole range of tasks including painting, garden work, general cleaning and maintenance free of charge. We continue to provide a service all year round except for four bank holidays. We have switched to better value suppliers.

#### Beneficiaries

SNAP, has focused on what a child or adult can do rather than their disability. Users have experienced the importance of play in developing life skills, confidence and self esteem. Created opportunities that are open to everyone overcoming barriers to participation. Supported parents and carers.

### **Financial review**

#### Financial position

The Charity has made losses over the past couple of years. However, we are taking action to rectify this. We have raised entry costs and we have negotiated new deals on our utility suppliers and waste removal service. We are also currently reviewing our staffing levels in order to make a saving on wages.

#### Going concern

We are currently relying on donations to cover some of our costs. We regularly research into local businesses who donate to charities as well as searching the Charity Commission. We then make contact with local businesses asking for their support. This has proved successful over the recent years and we see no reason why this would not be successful going forward. We therefore consider the charity to be a going concern.

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2021

### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 3 March 2022 and signed on behalf of the board of trustees by:



Mr R Highway  
Trustee

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Chartered Accountant's Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of S.N.A.P. (Special Needs Adventure Playground) Ltd**

**Year ended 31 October 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of S.N.A.P. (Special Needs Adventure Playground) Ltd for the year ended 31 October 2021, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance).

This report is made solely to the board of trustees of S.N.A.P. (Special Needs Adventure Playground) Ltd, as a body, in accordance with the terms of our engagement letter dated 27 February 2019. Our work has been undertaken solely to prepare for your approval the financial statements of S.N.A.P. (Special Needs Adventure Playground) Ltd and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at [www.icaew.com/compilation](http://www.icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than S.N.A.P. (Special Needs Adventure Playground) Ltd and its board of trustees, as a body, for our work or for this report.

It is your duty to ensure that S.N.A.P. (Special Needs Adventure Playground) Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of S.N.A.P. (Special Needs Adventure Playground) Ltd. You consider that S.N.A.P. (Special Needs Adventure Playground) Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of S.N.A.P. (Special Needs Adventure Playground) Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**ROSTANCE EDWARDS LIMITED**  
Chartered accountants

1 & 2 Heritage Park  
Hayes Way  
Cannock  
Staffordshire  
WS11 7LT

3 March 2022

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2021

		2021	2020		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	28,201	6,578	34,779	30,852
<b>Total income</b>		<u>28,201</u>	<u>6,578</u>	<u>34,779</u>	<u>30,852</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	(46,395)	(179)	(46,574)	(54,730)
<b>Total expenditure</b>		<u>(46,395)</u>	<u>(179)</u>	<u>(46,574)</u>	<u>(54,730)</u>
<b>Net expenditure and net movement in funds</b>		<u>(18,194)</u>	<u>6,399</u>	<u>(11,795)</u>	<u>(23,878)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		183,497	44,251	227,748	251,626
<b>Total funds carried forward</b>		<u>165,303</u>	<u>50,650</u>	<u>215,953</u>	<u>227,748</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Statement of Financial Position

31 October 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	10	157,100	171,737
<b>Current assets</b>			
Debtors	11	2,322	622
Cash at bank and in hand		58,097	56,851
		<u>60,419</u>	<u>57,473</u>
<b>Creditors: amounts falling due within one year</b>	12	<u>1,566</u>	<u>1,462</u>
<b>Net current assets</b>		<u>58,853</u>	<u>56,011</u>
<b>Total assets less current liabilities</b>		<u>215,953</u>	<u>227,748</u>
<b>Funds of the charity</b>			
Restricted funds		50,650	44,251
Unrestricted funds		165,303	183,497
<b>Total charity funds</b>	14	<u>215,953</u>	<u>227,748</u>

For the year ending 31 October 2021, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 3 March 2022, and are signed on behalf of the board by:



Mr R Heighway  
Trustee

The notes on pages 7 to 15 form part of these financial statements.

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Notes to the Financial Statements**

**Year ended 31 October 2021**

### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Pye Green Road, Cannock, Staffs, WS11 5RW.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

##### **Key sources of estimation uncertainty**

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

### 3. Accounting policies *(continued)*

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Notes to the Financial Statements *(continued)*

### Year ended 31 October 2021

#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	30 years on cost
Plant and machinery	-	15% reducing balance
Fixtures and fittings	-	33% straight line
Equipment	-	25% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Notes to the Financial Statements *(continued)*

### Year ended 31 October 2021

#### 3. Accounting policies *(continued)*

##### **Impairment of fixed assets *(continued)***

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

### 3. Accounting policies *(continued)*

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Limited by guarantee

S.N.A.P. (Special Needs Adventure Playground) Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association. It is a registered charity with the Charity Commission.

### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	7,615	–	7,615
<b>Grants</b>			
Government grants	9,778	6,578	16,356
<b>Other donations and legacies</b>			
Charitable activities - Attendance fees	10,808	–	10,808
	<u>28,201</u>	<u>6,578</u>	<u>34,779</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	6,584	1,650	8,234
<b>Grants</b>			
Government grants	10,000	–	10,000
<b>Other donations and legacies</b>			
Charitable activities - Attendance fees	12,618	–	12,618
	<u>29,202</u>	<u>1,650</u>	<u>30,852</u>

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

### 6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies	<u>46,395</u>	<u>179</u>	<u>46,574</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies	<u>52,800</u>	<u>1,930</u>	<u>54,730</u>

### 7. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>15,025</u>	<u>15,726</u>

### 8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	<u>19,956</u>	25,534
Employer contributions to pension plans	–	<u>156</u>
	<u>19,956</u>	<u>25,690</u>

The average head count of employees during the year was 8 (2020: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff	<u>8</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

### 9. Trustee remuneration and expenses

No remuneration was paid to any of the trustees during the year.

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Notes to the Financial Statements *(continued)*

### Year ended 31 October 2021

#### 10. Tangible fixed assets

	Long leasehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>					
At 1 November 2020	354,342	148,509	4,667	8,565	<b>516,083</b>
Additions	–	–	59	329	<b>388</b>
<b>At 31 October 2021</b>	<u>354,342</u>	<u>148,509</u>	<u>4,726</u>	<u>8,894</u>	<u><b>516,471</b></u>
<b>Depreciation</b>					
At 1 November 2020	202,535	134,837	569	6,405	<b>344,346</b>
Charge for the year	11,811	2,667	–	547	<b>15,025</b>
<b>At 31 October 2021</b>	<u>214,346</u>	<u>137,504</u>	<u>569</u>	<u>6,952</u>	<u><b>359,371</b></u>
<b>Carrying amount</b>					
<b>At 31 October 2021</b>	<u>139,996</u>	<u>11,005</u>	<u>4,157</u>	<u>1,942</u>	<u><b>157,100</b></u>
At 31 October 2020	<u>151,807</u>	<u>13,672</u>	<u>4,098</u>	<u>2,160</u>	<u>171,737</u>

#### 11. Debtors

	2021 £	2020 £
Trade debtors	2,217	469
Other debtors	105	153
	<u>2,322</u>	<u>622</u>

#### 12. Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	42	42
Trade creditors	1,320	1,394
Social security and other taxes	204	26
	<u>1,566</u>	<u>1,462</u>

#### 13. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £Nil (2020: £156).

# S.N.A.P. (Special Needs Adventure Playground) Ltd

## Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

### 14. Analysis of charitable funds

#### Unrestricted funds

	At 1 November 2020	Income £	Expenditure £	At 31 October 2021
General funds	183,497	28,201	(46,395)	<b>165,303</b>

	At 1 November 2019	Income £	Expenditure £	At 31 October 2020
General funds	207,095	29,202	(52,800)	183,497

#### Restricted funds

	At 1 November 2020	Income £	Expenditure £	At 31 October 2021
Restricted Fund	44,251	6,578	(179)	<b>50,650</b>

	At 1 November 2019	Income £	Expenditure £	At 31 October 2020
Restricted Fund	44,531	1,650	(1,930)	44,251

### 15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	157,100	–	<b>157,100</b>
Current assets	28,658	31,761	<b>60,419</b>
Creditors less than 1 year	(1,566)	–	<b>(1,566)</b>
<b>Net assets</b>	<b>184,192</b>	<b>31,761</b>	<b>215,953</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	171,737	–	171,737
Current assets	25,298	32,175	57,473
Creditors less than 1 year	(1,462)	–	(1,462)
<b>Net assets</b>	<b>195,573</b>	<b>32,175</b>	<b>227,748</b>

# **S.N.A.P. (Special Needs Adventure Playground) Ltd**

## **Notes to the Financial Statements *(continued)***

**Year ended 31 October 2021**

### **16. Restricted funds**

The following restricted funds were in place at the start of the year or during the year:

Donation towards lifeskills for wages of staff running lifeskills courses and donations towards projects for wages of staff and purchases from Children in Need.

All money spent and the terms of the restrictions have been met.

At the year end there is still £50,650 to be used to fund the lifeskills course other projects.

**SNAP (SPECIAL NEEDS ADVENTURE PLAYGROUND) LTD**

England & Wales - Charity number 1059988

---

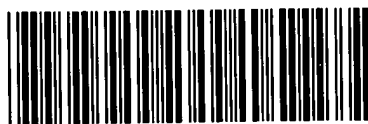
# Accounts

---

COMPANY REGISTRATION NUMBER: 03259275  
CHARITY REGISTRATION NUMBER: 1059988

**S.N.A.P (Special Needs Adventure Playground) Ltd**  
**Unaudited Financial Statements**  
**For the year ended**  
**31 October 2020**

FRIDAY



\*AA9T9J00\*

A23

30/07/2021

#42

COMPANIES HOUSE

# **S.N.A.P (Special Needs Adventure Playground) Ltd**

## **Financial Statements**

**Year ended 31 October 2020**

	<b>Pages</b>
Trustees' annual report (incorporating the director's report)	<b>1 to 3</b>
Chartered accountant's report to the board of trustees on the preparation of the unaudited statutory financial statements	<b>4</b>
Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7 to 15</b>

**S.N.A.P (Special Needs Adventure Playground) Ltd**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 October 2020**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2020.

**Reference and administrative details**

<b>Registered charity name</b>	S.N.A.P (Special Needs Adventure Playground) Ltd
<b>Charity registration number</b>	1059988
<b>Company registration number</b>	03259275
<b>Principal office and registered office</b>	Pye Green Road Cannock Staffs WS11 5RW

**The trustees**

Mr T Gimbert  
Mr R Heighway  
Mrs J Levett  
Mrs M O'Boyle-Duggan  
Mr K Punter  
Mrs J Spoors

<b>Accountants</b>	Rostance Edwards Limited Chartered accountants 1 & 2 Heritage Park Hayes Way Cannock Staffordshire WS11 7LT
--------------------	---

**Structure, governance and management**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

New trustees are appointed following assessment and resolution by existing trustees.

# **S.N.A.P (Special Needs Adventure Playground) Ltd**

## **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 October 2020**

### **Objectives and activities**

#### Objective and aims

To continue to offer a unique service for children and adults with special needs and disabilities to play, learn and develop. To renew, develop and upgrade SNAP's services and facilities to ensure that they are relevant and of high quality. To develop and implement a business model that ensures that SNAP is viable and sustainable. To raise SNAP's profile and work in partnership with other agencies.

#### Significant activities

SNAP has achieved through marketing on social media an increase in usage by schools, community groups and adults. In order to maintain its core function of a service to customers with special needs SNAP has introduced parent and toddler sessions and upgraded its facilities for family parties. Play facilities both internal and external continue to be upgraded and made attractive for users. A friends of SNAP group has been formed and they are successful in regular fund raising. Prices are reviewed on the basis of ensuring business viability and affordability to the customer. Expenditure is regularly scrutinised with the aim of ensuring 'best value'.

#### Public benefit

SNAP provides a safe and stimulating environment for all its users.

It allows parents and carers an opportunity to relax and to socialise with others experiencing similar challenges. It provides extra curricular activities for a range of schools and community groups from the whole of the West Midlands conurbation and the surrounding Shire Counties. Children and adults develop their gross and fine motor skills. It is a venue for local parents and toddlers, and also for children's parties. A venue for adults with disabilities during the school day.

### **Achievements and performance**

Increased usage, weekly programme of life skills for adults.

Regular fund raising activities ranging from a digger ride from John O'Groats to Lands End to several teddy tombola's. Grants from charitable and commercial bodies allowing SNAP to renew and upgrade its equipment. Working parties have carried out a whole range of tasks including painting, garden work, general cleaning and maintenance free of charge. We continue to provide a service all year round except for four bank holidays. We have switched to better value suppliers.

#### Beneficiaries

SNAP, has focused on what a child or adult can do rather than their disability. Users have experienced the importance of play in developing life skills, confidence and self esteem. Created opportunities that are open to everyone overcoming barriers to participation. Supported parents and carers.

### **Financial review**

#### Financial position

The Charity has made losses over the past couple of years. However, we are taking action to rectify this. We have raised entry costs and we have negotiated new deals on our utility suppliers and waste removal service. We are also currently reviewing our staffing levels in order to make a saving on wages.

#### Going concern

We are currently relying on donations to cover some of our costs. We regularly research into local businesses who donate to charities as well as searching the Charity Commission. We then make contact with local businesses asking for their support. This has proved successful over the recent years and we see no reason why this would not be successful going forward. We therefore consider the charity to be a going concern.

# **S.N.A.P (Special Needs Adventure Playground) Ltd**

## **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 October 2020**

### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29 June 2021 and signed on behalf of the board of trustees by:

A handwritten signature in black ink that reads "R. Highway." The signature is written in a cursive style with a large, stylized 'R' and a trailing flourish.

Mr R Highway  
Trustee

## **S.N.A.P (Special Needs Adventure Playground) Ltd**

### **Chartered Accountant's Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of S.N.A.P (Special Needs Adventure Playground) Ltd**

**Year ended 31 October 2020**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of S.N.A.P (Special Needs Adventure Playground) Ltd for the year ended 31 October 2020, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance).

This report is made solely to the board of trustees of S.N.A.P (Special Needs Adventure Playground) Ltd, as a body, in accordance with the terms of our engagement letter dated 27 February 2019. Our work has been undertaken solely to prepare for your approval the financial statements of S.N.A.P (Special Needs Adventure Playground) Ltd and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at [www.icaew.com/compilation](http://www.icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than S.N.A.P (Special Needs Adventure Playground) Ltd and its board of trustees, as a body, for our work or for this report.

It is your duty to ensure that S.N.A.P (Special Needs Adventure Playground) Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of S.N.A.P (Special Needs Adventure Playground) Ltd. You consider that S.N.A.P (Special Needs Adventure Playground) Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of S.N.A.P (Special Needs Adventure Playground) Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



ROSTANCE EDWARDS LIMITED  
Chartered accountants

1 & 2 Heritage Park  
Hayes Way  
Cannock  
Staffordshire  
WS11 7LT

29 June 2021

# S.N.A.P (Special Needs Adventure Playground) Ltd

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2020

		Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	29,202	1,650	30,852	86,771
<b>Total income</b>		<u>29,202</u>	<u>1,650</u>	<u>30,852</u>	<u>86,771</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	(52,800)	(1,930)	(54,730)	(67,864)
<b>Total expenditure</b>		<u>(52,800)</u>	<u>(1,930)</u>	<u>(54,730)</u>	<u>(67,864)</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(23,598)</u>	<u>(280)</u>	<u>(23,878)</u>	<u>18,907</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		207,095	44,531	251,626	232,719
<b>Total funds carried forward</b>		<u>183,497</u>	<u>44,251</u>	<u>227,748</u>	<u>251,626</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

# S.N.A.P (Special Needs Adventure Playground) Ltd

## Statement of Financial Position

31 October 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible fixed assets	10	171,737	185,113
<b>Current assets</b>			
Debtors	11	622	–
Cash at bank and in hand		56,851	69,121
		<u>57,473</u>	<u>69,121</u>
<b>Creditors: amounts falling due within one year</b>	12	<u>1,462</u>	<u>2,608</u>
<b>Net current assets</b>		<u>56,011</u>	<u>66,513</u>
<b>Total assets less current liabilities</b>		<u>227,748</u>	<u>251,626</u>
<b>Funds of the charity</b>			
Restricted funds		44,251	44,531
Unrestricted funds		183,497	207,095
<b>Total charity funds</b>	14	<u>227,748</u>	<u>251,626</u>

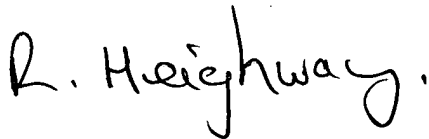
For the year ending 31 October 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 29 June 2021, and are signed on behalf of the board by:



Mr R Heighway  
Trustee

The notes on pages 7 to 15 form part of these financial statements.

# **S.N.A.P (Special Needs Adventure Playground) Ltd**

## **Notes to the Financial Statements**

**Year ended 31 October 2020**

### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Pye Green Road, Cannock, Staffs, WS11 5RW.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

##### **Key sources of estimation uncertainty**

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

# **S.N.A.P (Special Needs Adventure Playground) Ltd**

## **Notes to the Financial Statements *(continued)***

**Year ended 31 October 2020**

### **3. Accounting policies *(continued)***

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# S.N.A.P (Special Needs Adventure Playground) Ltd

## Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

### 3. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	30 years on cost
Plant and machinery	-	15% reducing balance
Fixtures and fittings	-	33% straight line
Equipment	-	25% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# S.N.A.P (Special Needs Adventure Playground) Ltd

## Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

### 3. Accounting policies *(continued)*

#### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

# S.N.A.P (Special Needs Adventure Playground) Ltd

## Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

### 3. Accounting policies *(continued)*

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Limited by guarantee

SNAP (Special Needs Adventure Playground) Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association. It is a registered charity with the Charity Commission.

### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	6,584	1,650	8,234
<b>Grants</b>			
Government grants	10,000	–	10,000
<b>Other donations and legacies</b>			
Charitable activities - Attendance fees	12,618	–	12,618
	<u>29,202</u>	<u>1,650</u>	<u>30,852</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
Donations	1,203	36,633	37,836
<b>Grants</b>			
Government grants	–	–	–
<b>Other donations and legacies</b>			
Charitable activities - Attendance fees	48,935	–	48,935
	<u>50,138</u>	<u>36,633</u>	<u>86,771</u>

# S.N.A.P (Special Needs Adventure Playground) Ltd

## Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

### 6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies	<u>52,800</u>	<u>1,930</u>	<u>54,730</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Costs of raising donations and legacies	<u>60,664</u>	<u>7,200</u>	<u>67,864</u>

### 7. Net (expenditure)/income

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

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>15,726</u>	<u>16,142</u>

### 8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	25,534	36,605
Employer contributions to pension plans	<u>156</u>	<u>309</u>
	<u>25,690</u>	<u>36,914</u>

The average head count of employees during the year was 8 (2019: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2020 No.	2019 No.
Number of staff	<u>8</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

### 9. Trustee remuneration and expenses

No remuneration was paid to any of the trustees during the year.

# S.N.A.P (Special Needs Adventure Playground) Ltd

## Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

### 10. Tangible fixed assets

	Long leasehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>					
At 1 November 2019	354,342	148,309	2,569	8,513	513,733
Additions	—	200	2,098	52	2,350
<b>At 31 October 2020</b>	<u>354,342</u>	<u>148,509</u>	<u>4,667</u>	<u>8,565</u>	<u>516,083</u>
<b>Depreciation</b>					
At 1 November 2019	190,723	131,628	569	5,700	328,620
Charge for the year	11,812	3,209	—	705	15,726
<b>At 31 October 2020</b>	<u>202,535</u>	<u>134,837</u>	<u>569</u>	<u>6,405</u>	<u>344,346</u>
<b>Carrying amount</b>					
<b>At 31 October 2020</b>	<u>151,807</u>	<u>13,672</u>	<u>4,098</u>	<u>2,160</u>	<u>171,737</u>
At 31 October 2019	<u>163,619</u>	<u>16,681</u>	<u>2,000</u>	<u>2,813</u>	<u>185,113</u>

### 11. Debtors

	2020 £	2019 £
Trade debtors	469	—
Other debtors	153	—
	<u>622</u>	<u>—</u>

### 12. Creditors: amounts falling due within one year

	2020 £	2019 £
Bank loans and overdrafts	42	42
Trade creditors	1,394	1,377
Social security and other taxes	26	1,189
	<u>1,462</u>	<u>2,608</u>

### 13. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £156 (2019: £309).

# S.N.A.P (Special Needs Adventure Playground) Ltd

## Notes to the Financial Statements *(continued)*

### Year ended 31 October 2020

#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 1 November 2019 £	Income £	Expenditure £	At 31 October 2020 £
General funds	<u>207,095</u>	<u>29,202</u>	<u>(52,800)</u>	<u>183,497</u>

	At 1 November 2018 £	Income £	Expenditure £	At 31 October 2019 £
General funds	<u>217,621</u>	<u>50,138</u>	<u>(60,664)</u>	<u>207,095</u>

##### Restricted funds

	At 1 November 2019 £	Income £	Expenditure £	At 31 October 2020 £
Restricted Fund	<u>44,531</u>	<u>1,650</u>	<u>(1,930)</u>	<u>44,251</u>

	At 1 November 2018 £	Income £	Expenditure £	At 31 October 2019 £
Restricted Fund	<u>15,098</u>	<u>36,633</u>	<u>(7,200)</u>	<u>44,531</u>

#### 15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	171,737	–	171,737
Current assets	25,298	32,175	57,473
Creditors less than 1 year	(1,462)	–	(1,462)
<b>Net assets</b>	<u>195,573</u>	<u>32,175</u>	<u>227,748</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	185,113	–	185,113
Current assets	24,590	44,531	69,121
Creditors less than 1 year	(2,608)	–	(2,608)
<b>Net assets</b>	<u>207,095</u>	<u>44,531</u>	<u>251,626</u>

# **S.N.A.P (Special Needs Adventure Playground) Ltd**

## **Notes to the Financial Statements *(continued)***

**Year ended 31 October 2020**

### **16. Restricted funds**

The following restricted funds were in place at the start of the year or during the year:

Donation towards lifeskills for wages of staff running lifeskills courses and donations towards projects for wages of staff and purchases from Children in Need.

All money spent and the terms of the restrictions have been met.

At the year end there is still £44,251 to be used to fund the lifeskills course other projects.