

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 Spoors

**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 Penkridge 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

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
<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**

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

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.