

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

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

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

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 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

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	49,887	9,609	59,496	66,852
Total income		<u>49,887</u>	<u>9,609</u>	<u>59,496</u>	<u>66,852</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	(57,877)	(10,668)	(68,546)	(70,446)
Other expenditure	7	(3,194)	—	(3,194)	—
Total expenditure		<u>(61,071)</u>	<u>(10,668)</u>	<u>(71,740)</u>	<u>(70,446)</u>
Net expenditure and net movement in funds		<u>(11,184)</u>	<u>(1,059)</u>	<u>(12,243)</u>	<u>(3,594)</u>
Reconciliation of funds					
Total funds brought forward		200,341	12,019	212,360	215,954
Total funds carried forward		<u>189,157</u>	<u>10,960</u>	<u>200,117</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 £
Fixed assets			
Tangible fixed assets	12	140,529	158,975
Current assets			
Debtors	13	235	4,952
Cash at bank and in hand		64,377	50,433
		<u>64,612</u>	<u>55,385</u>
Creditors: amounts falling due within one year	14	<u>5,024</u>	<u>2,000</u>
Net current assets		<u>59,588</u>	<u>53,385</u>
Total assets less current liabilities		<u>200,117</u>	<u>212,360</u>
Net assets		<u>200,117</u>	<u>212,360</u>
Funds of the charity			
Restricted funds		10,960	12,019
Unrestricted funds		189,157	200,341
Total charity funds	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 £
Donations			
Donations	10,831	—	10,831
Grants			
Grants	—	9,609	9,609
Other donations and legacies			
Charitable activities - Attendance fees	39,056	—	39,056
	<u>49,887</u>	<u>9,609</u>	<u>59,496</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	20,564	—	20,564
Grants			
Grants	500	13,897	14,397
Other donations and legacies			
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):

	2023	2022
	£	£
Depreciation of tangible fixed assets	16,737	14,870
Loss on disposal of tangible fixed assets	3,194	—

9. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,500	1,500
Other financial services	250	—
	1,750	1,500

10. Staff costs

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

	2023	2022
	£	£
Wages and salaries	31,864	33,366

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:

	2023	2022
	No.	No.
Number of staff	6	8

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

13. Debtors

	2023 £	2022 £
Trade debtors	232	3,246
Other debtors	3	1,706
	235	4,952

14. Creditors: amounts falling due within one year

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

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	200,341	49,887	(61,071)	—	189,157

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

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
	12,019	9,609	(10,668)	—	10,960

	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)	—	—	—	—	—
	50,650	13,897	(24,269)	(28,259)	12,019

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	–	140,529
Current assets	53,652	10,960	64,612
Creditors less than 1 year	(5,024)	–	(5,024)
Net assets	<u>189,157</u>	<u>10,960</u>	<u>200,117</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)
Net assets	<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.