

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**

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# **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 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 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	5,262	5,024
<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><b>392</b></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	38,583
Light & heat	4,702	—	4,702
Repairs & maintenance	3,874	—	3,874
Insurance	1,552	5,397	6,949
Postage & stationery	396	—	396
Sundries	1,704	1,194	2,898
Hosting fees & IT consumables	17	—	17
Telephone	414	—	414
Advertising	144	—	144
Depreciation	15,794	—	15,794
Bank charges	593	—	593
Accountancy	1,916	—	1,916
Cleaning	1,459	—	1,459
	<u>70,925</u>	<u>6,814</u>	<u>77,739</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	<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):

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

#### 10. Independent examination fees

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

#### 11. Staff costs

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

	2024	2023
	£	£
Wages and salaries	38,583	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:

	2024	2023
	No.	No.
Number of staff	6	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>	<b>354,342</b>	<b>127,257</b>	<b>8,278</b>	<b>5,238</b>	<b>495,115</b>
<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>	<b>249,780</b>	<b>114,479</b>	<b>870</b>	<b>3,740</b>	<b>368,869</b>
<b>Carrying amount</b>					
<b>At 31 October 2024</b>	<b>104,562</b>	<b>12,778</b>	<b>7,408</b>	<b>1,498</b>	<b>126,246</b>
At 31 October 2023	116,373	16,248	7,408	500	140,529

#### 14. Debtors

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

#### 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
	<b>5,262</b>	<b>5,024</b>



# 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	<u>189,157</u>	<u>69,429</u>	<u>(70,925)</u>	<u>187,661</u>

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

##### 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.