

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 December 2021**  
**for**  
**CHILDREN WITH SPECIAL NEEDS FOUNDATION**

## **CHILDREN WITH SPECIAL NEEDS FOUNDATION**

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## **CHILDREN WITH SPECIAL NEEDS FOUNDATION**

### **Report of the Trustees** **for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The main objectives of the charity are to provide such general charitable purposes in aid of children with special needs residing in Surrey Heath, and immediately surrounding areas.

The charity fulfils its responsibilities foremost by considering and approving claimants during regular trustee meetings.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The charity is independently maintained by donations and funding solely within its constitution. The assets of the charity are derived from these donations.

##### **Fundraising activities**

During the year the Charity has held a number of Fundraising activities including the annual events such as the Summer Ball, Christmas Ball and Charity Golf Day.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Trustees hold reserves to ensure that the charity can continue in future years if income falls and expenditure were to exceed income. The reserves at the end of the year to 31 December 2021 comprised a total of £295,882 (2020:£243,975).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust.

##### **Organisational structure**

The organisation of the charity consists of a panel of locally resident trustees who act on behalf of the charity. No trustees are remunerated for their trustee services to the charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1062151

##### **Principal address**

1 & 2 Studley Court Mews, Studley Court,  
Guildford Road,  
Chobham  
Surrey  
GU24 8EB

##### **Trustees**

Mr T Broderick  
Mr G J Parris  
Mr C P Ivil  
Mr G A Price

**CHILDREN WITH SPECIAL NEEDS FOUNDATION**

**Report of the Trustees**  
**for the Year Ended 31 December 2021**

Approved by order of the board of trustees on 28 October 2022 and signed on its behalf by:

Mr T Broderick - Trustee

**Independent Examiner's Report to the Trustees of  
Children With Special Needs Foundation**

**Independent examiner's report to the trustees of Children With Special Needs Foundation**

I report to the charity trustees on my examination of the accounts of Children With Special Needs Foundation (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

THB LLP

Date: .....

## **CHILDREN WITH SPECIAL NEEDS FOUNDATION**

### **Statement of Financial Activities** **for the Year Ended 31 December 2021**

		<b>31.12.21 Unrestricted fund £</b>	<b>31.12.20 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies	2	166,700	140,232
<b>Charitable activities</b>	4		
Golf events		10,745	8,152
Christmas & Summer ball		14,674	10,649
Auctions & Raffles		11,753	15,687
Mobile home income		5,680	6,218
Investment income	3	84	406
<b>Total</b>		<b>209,636</b>	<b>181,344</b>
<b>EXPENDITURE ON</b>			
Raising funds	5	39,387	38,054
<b>Charitable activities</b>	6		
Golf events		5,383	4,656
Donations made		75,507	140,646
Christmas & Summer ball		7,061	6,170
Christmas Pantomime		27,542	-
Auctions & Raffles		2,848	4,459
<b>Total</b>		<b>157,728</b>	<b>193,985</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>51,908</b>	<b>(12,641)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>243,975</b>	<b>256,616</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>295,883</b>	<b>243,975</b>

The notes form part of these financial statements

## **CHILDREN WITH SPECIAL NEEDS FOUNDATION**

### **Balance Sheet** **31 December 2021**

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	17,778	23,704
<b>CURRENT ASSETS</b>			
Cash at bank		278,105	220,271
<b>NET CURRENT ASSETS</b>		<hr/> 278,105 <hr/>	<hr/> 220,271 <hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		295,883	243,975
<b>NET ASSETS</b>		<hr/> 295,883 <hr/>	<hr/> 243,975 <hr/>
<b>FUNDS</b>	9		
Unrestricted funds		295,883	243,975
<b>TOTAL FUNDS</b>		<hr/> 295,883 <hr/>	<hr/> 243,975 <hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 October 2022 and were signed on its behalf by:

Mr T Broderick - Trustee

## **CHILDREN WITH SPECIAL NEEDS FOUNDATION**

### **Notes to the Financial Statements** **for the Year Ended 31 December 2021**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **2. DONATIONS AND LEGACIES**

	<b>31.12.21</b>	<b>31.12.20</b>
	<b>£</b>	<b>£</b>
Donations	<u>166,700</u>	<u>140,232</u>

#### **3. INVESTMENT INCOME**

	<b>31.12.21</b>	<b>31.12.20</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<u>84</u>	<u>406</u>



## **CHILDREN WITH SPECIAL NEEDS FOUNDATION**

### **Notes to the Financial Statements - continued** **for the Year Ended 31 December 2021**

#### **4. INCOME FROM CHARITABLE ACTIVITIES**

		<b>31.12.21</b>	<b>31.12.20</b>
	<b>Activity</b>	<b>£</b>	<b>£</b>
Golf event income	Golf events	10,745	8,152
Ball income	Christmas & Summer ball	14,674	10,649
Auctions	Auctions & Raffles	11,753	15,687
Mobile home income	Mobile home income	5,680	6,218
		<hr/>	<hr/>
		42,852	40,706
		<hr/>	<hr/>

#### **5. RAISING FUNDS**

##### **Raising donations and legacies**

	<b>31.12.21</b>	<b>31.12.20</b>
	<b>£</b>	<b>£</b>
Promotional expenses	9,783	10,848
Printing, postage & stationery	1,663	1,037
Caravan expenses	19,333	15,654
Bank charges	430	525
Sundry expenses	2,252	2,089
Depreciation	5,926	7,901
	<hr/>	<hr/>
	39,387	38,054
	<hr/>	<hr/>

#### **6. CHARITABLE ACTIVITIES COSTS**

	<b>Direct costs</b>	
	<b>31.12.21</b>	<b>31.12.20</b>
	<b>£</b>	<b>£</b>
Golf events	5,383	4,656
Donation made	75,507	140,646
Christmas & Summer ball	7,061	6,170
Christmas Pantomime	27,542	-
Auctions & Raffle	2,848	4,459
<b>TOTAL</b>	<b><u>118,341</u></b>	<b><u>155,931</u></b>

## **CHILDREN WITH SPECIAL NEEDS FOUNDATION**

### **Notes to the Financial Statements - continued** **for the Year Ended 31 December 2021**

#### **7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

#### **8. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>
<b>COST</b>	
At 1 January 2021 and 31 December 2021	75,022
<b>DEPRECIATION</b>	
At 1 January 2021	51,318
Charge for year	5,926
At 31 December 2021	57,244
<b>NET BOOK VALUE</b>	
At 31 December 2021	17,778
At 31 December 2020	23,704

#### **9. MOVEMENT IN FUNDS**

	<b>At 1.1.21 £</b>	<b>Net movement in funds £</b>	<b>At 31.12.21 £</b>
<b>Unrestricted funds</b>			
General fund	243,975	51,908	295,883
<b>TOTAL FUNDS</b>	243,975	51,908	295,883

Net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	209,636	(157,728)	51,908
<b>TOTAL FUNDS</b>	209,636	(157,728)	51,908

## **CHILDREN WITH SPECIAL NEEDS FOUNDATION**

### **Notes to the Financial Statements - continued** **for the Year Ended 31 December 2021**

#### **9. MOVEMENT IN FUNDS - continued**

##### **Comparatives for movement in funds**

	<b>At 1.1.20 £</b>	<b>Net movement in funds £</b>	<b>At 31.12.20 £</b>
<b>Unrestricted funds</b>			
General fund	256,616	(12,641)	243,975
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>256,616</u>	<u>(12,641)</u>	<u>243,975</u>

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	181,344	(193,985)	(12,641)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>181,344</u>	<u>(193,985)</u>	<u>(12,641)</u>

#### **10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

## **CHILDREN WITH SPECIAL NEEDS FOUNDATION**

### **Detailed Statement of Financial Activities** **for the Year Ended 31 December 2021**

	<b>31.12.21</b> <b>£</b>	<b>31.12.20</b> <b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	166,700	140,232
<b>Investment income</b>		
Deposit account interest	84	406
<b>Charitable activities</b>		
Golf event income	10,745	8,152
Ball income	14,674	10,649
Auctions	11,753	15,687
Mobile home income	5,680	6,218
	<hr/>	<hr/>
	42,852	40,706
<b>Total incoming resources</b>	<hr/>	<hr/>
	209,636	181,344
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Promotional expenses	9,783	10,848
Printing, postage & stationary	1,663	1,037
Caravan expenses	19,333	15,654
Bank charges	430	525
Sundry expenses	2,252	2,089
Depreciation	5,926	7,901
	<hr/>	<hr/>
	39,387	38,054
<b>Charitable activities</b>		
Donations made	75,507	140,646
Auction & raffle prizes	2,848	4,459
Christmas Pantomime	27,542	-
Ball Costs	7,061	6,170
Golf	5,383	4,656
	<hr/>	<hr/>
	118,341	155,931
<b>Total resources expended</b>	<hr/>	<hr/>
	157,728	193,985
<b>Net income/(expenditure)</b>	<hr/>	<hr/>
	51,908	(12,641)

This page does not form part of the statutory financial statements