

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2022
for
CHILDREN WITH SPECIAL NEEDS FOUNDATION

CHILDREN WITH SPECIAL NEEDS FOUNDATION

Contents of the Financial Statements **for the Year Ended 31 December 2022**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

CHILDREN WITH SPECIAL NEEDS FOUNDATION

Report of the Trustees **for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 2022 comprised a total of £303,044 (2021:£295,883).

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 Iivil
Mr G A Price

CHILDREN WITH SPECIAL NEEDS FOUNDATION

Report of the Trustees
for the Year Ended 31 December 2022

Approved by order of the board of trustees on 31 October 2023 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 2022.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 2022**

		31/12/22	31/12/21
		Unrestricted	Total
	Notes	fund	funds
		£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	186,280	166,700
Charitable activities	4		
Golf events		18,175	10,745
Christmas & Summer ball		32,280	14,674
Auctions & Raffles		13,264	11,753
Mobile home income		7,240	5,680
Investment income	3	120	84
Total		257,359	209,636
EXPENDITURE ON			
Raising funds	5	50,889	39,387
Charitable activities	6		
Golf events		9,514	5,383
Donations made		130,350	75,507
Christmas & Summer ball		29,541	7,061
Christmas Pantomime		24,076	27,542
Auctions & Raffles		5,828	2,848
Total		250,198	157,728
NET INCOME		7,161	51,908
RECONCILIATION OF FUNDS			
Total funds brought forward		295,883	243,975
TOTAL FUNDS CARRIED FORWARD		303,044	295,883

The notes form part of these financial statements

CHILDREN WITH SPECIAL NEEDS FOUNDATION

Balance Sheet **31 December 2022**

		31/12/22	31/12/21
	Notes	Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS			
Tangible assets	8	13,334	17,778
CURRENT ASSETS			
Cash at bank		289,710	278,105
NET CURRENT ASSETS		<u>289,710</u>	<u>278,105</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>303,044</u>	<u>295,883</u>
NET ASSETS		<u>303,044</u>	<u>295,883</u>
FUNDS	9		
Unrestricted funds		<u>303,044</u>	<u>295,883</u>
TOTAL FUNDS		<u>303,044</u>	<u>295,883</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2023 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 2022**

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

	31/12/22	31/12/21
	£	£
Donations	<u>186,280</u>	<u>166,700</u>

3. INVESTMENT INCOME

	31/12/22	31/12/21
	£	£
Deposit account interest	<u>120</u>	<u>84</u>

CHILDREN WITH SPECIAL NEEDS FOUNDATION

Notes to the Financial Statements - continued **for the Year Ended 31 December 2022**

4. INCOME FROM CHARITABLE ACTIVITIES

		31/12/22	31/12/21
	Activity	£	£
Golf event income	Golf events	18,175	10,745
Ball income	Christmas & Summer ball	32,280	14,674
Auctions	Auctions & Raffles	13,264	11,753
Mobile home income	Mobile home income	7,240	5,680
		<u>70,959</u>	<u>42,852</u>

5. RAISING FUNDS

Raising donations and legacies

	31/12/22	31/12/21
	£	£
Promotional expenses	15,002	9,783
Printing, postage & stationary	3,163	1,663
Caravan expenses	24,861	19,333
Bank charges	466	430
Sundry expenses	2,952	2,252
Depreciation	4,445	5,926
	<u>50,889</u>	<u>39,387</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	
	31.12.22	31.12.21
	£	£
Golf events	9,514	5,383
Donation made	130,350	75,507
Christmas & Summer ball	29,541	7,061
Christmas Pantomime	24,076	27,542
Auctions & Raffle	5,828	2,848
TOTAL	<u>199,309</u>	<u>118,341</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

CHILDREN WITH SPECIAL NEEDS FOUNDATION

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

8. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2022 and 31 December 2022	75,022
DEPRECIATION	
At 1 January 2022	57,244
Charge for year	4,444
At 31 December 2022	61,688
NET BOOK VALUE	
At 31 December 2022	13,334
At 31 December 2021	17,778

9. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	295,883	7,161	303,044
TOTAL FUNDS	295,883	7,161	303,044

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	257,359	(250,198)	7,161
TOTAL FUNDS	257,359	(250,198)	7,161

Comparatives for movement in funds

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

CHILDREN WITH SPECIAL NEEDS FOUNDATION

Notes to the Financial Statements - continued **for the Year Ended 31 December 2022**

9. MOVEMENT IN FUNDS - continued

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

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

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

CHILDREN WITH SPECIAL NEEDS FOUNDATION

Detailed Statement of Financial Activities **for the Year Ended 31 December 2022**

	31/12/22	31/12/21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	186,280	166,700
Investment income		
Deposit account interest	120	84
Charitable activities		
Golf event income	18,175	10,745
Ball income	32,280	14,674
Auctions	13,264	11,753
Mobile home income	7,240	5,680
	<hr/>	<hr/>
	70,959	42,852
Total incoming resources	<hr/>	<hr/>
	257,359	209,636
EXPENDITURE		
Raising donations and legacies		
Promotional expenses	15,002	9,783
Printing, postage & stationary	3,163	1,663
Caravan expenses	24,861	19,333
Bank charges	466	430
Sundry expenses	2,952	2,252
Depreciation	4,445	5,926
	<hr/>	<hr/>
	50,889	39,387
Charitable activities		
Donations made	130,350	75,507
Auction & raffle prizes	5,828	2,848
Christmas Pantomime	24,076	27,542
Ball Costs	29,541	7,061
Golf	9,514	5,383
	<hr/>	<hr/>
	199,309	118,341
Total resources expended	<hr/>	<hr/>
	250,198	157,728
Net income	<hr/>	<hr/>
	7,161	51,908

This page does not form part of the statutory financial statements