The Snowdrop Foundation

England & Wales · Charity number 1093474

Details

Other names	POOR AND NEEDY BENEFIT TRUST
Status	Registered
Legal form	Other
Registered	2002-08-20
Register	View on the Charity Commission register

Contact

Address	C/o Bcms Corporate Kingsbrook House Kingsclere Park Kingsclere Newbury RG20 4SW
Phone	0118 207 9800
Email	snowdrop.foundation@bcms.com
Website	www.snowdropfoundation.org.uk

Activities

Objects: 2.2.1 THE RELIEF OF POVERTY DISTRESS OR SUFFERING BY APPROPRIATE CHARITABLE (WHETHER MEDICAL REHABILITATIVE FINANCIAL EDUCATIONAL OR OTHER) ASSISTANCE IN ANY PART OF THE WORLD AND IN PARTICULAR (BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING) BY THE PROVISION OF AID TO THE NEEDY IN THE UNITED KINGDOM INDIA NEPAL AND AFRICA (INCLUDING IN PARTICULAR WIDOWS ORPHANS YOUNG PEOPLE AND PASTORS) WHETHER VICTIMS OF:(A) BREACHES OF HUMAN RIGHTS(B) ANY PUBLIC CALAMITY (INCLUDING FAMINE EARTHQUAKE OR PESTILENCE)(C) WAR OR CIVIL DISTURBANCE(D) THE IMMEDIATE OR CONTINUING EFFECTS OF LACK OF NATURAL OR OTHER RESOURCES OR(E) ANY OTHER CAUSE OF POVERTY DISTRESS OR SUFFERING2.2.2 THE PROMOTION AND ADVANCEMENT OF THE CHRISTIAN RELIGION IN ANY PART OF THE WORLD AND IN PARTICULAR (BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING) IN THE UNITED KINGDOM INDIA NEPAL AND AFRICA2.3 THE TRUSTEES MUST USE THE INCOME AND MAY USE THE CAPITAL OF THE CHARITY IN PROMOTING THE OBJECTS

Activities: To collect donations to relieve poverty, distress or suffering - in particular to the needy in the UK, India, Nepal and Africa. Whether victims of breaches of human rights, any public calamity, war or civil disturbance, the immediate or continuing effects of lack of resources or any other cause of poverty, distress or suffering. Also to advance the Christian religion in any part of the world.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** IN ANY PART OF THE WORLD AND IN PARTICULAR THE UNITED KINGDOM INDIA NEPAL AND AFRICA
- India
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£154,766	£145,246	-	-
2024-04-30	£116,620	£126,166	-	-
2023-04-30	£119,401	£114,088	-	-
2022-04-30	£128,861	£126,519	-	-
2021-04-30	£109,703	£96,504	-	-

Trustees

Name	Role	Appointed
BRIAN REBBETTES		
DAVID TIMOTHY REBBETTES		
STEPHEN PHILIP REBBETTES		
Samuel Rebbettes		2021-10-18

The Snowdrop Foundation

England & Wales - Charity number 1093474

Accounts

THE SNOWDROP FOUNDATION

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR 30 APRIL 2025

REGISTERED CHARITY NUMBER: 1093474

THE SNOWDROP FOUNDATION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR TO 30 APRIL 2025

REPORT OF THE TRUSTEES
FOR THE YEAR TO 30 APRIL 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number: 1093474

Trustees:	**B Rebbettes** **S P Rebbettes** **D T Rebbettes** **S R Rebbettes**
Registered Office:	**C/O BCMS** **Kingsbrook House** **Kingsclere Park** **Kingsclere** **Newbury** **RG20 4SW**
Bankers:	**Metro Bank** **Chiswick House** **Unit 1 Festival Way** **Basingstoke** **Hampshire** **RG21 7LD**

REPORT OF THE TRUSTEES
FOR THE YEAR TO 30 APRIL 2025

The trustees present their report with the financial statements of the charity for the year ended 30 April 2025.

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.

CONSTITUTION

The trust is governed by a Declaration of Trust dated 20 June 2002 and was entered on the Central Registered of Charities with effect from 24 July 2002.

OBJECTIVES AND ACTIVITIES
(including objectives and aims for the public benefit)

The principal activity of the Trust was to collect donations for the relief of poverty distress or suffering by appropriate assistance in any part of the world and in particular by the provision of aid to the needy in the United Kingdom, India, and Africa.
Whether victims of:
a) Breaches of human rights
b) Any public calamity
c) War or civil disturbance
d) The immediate or continuing effects of lack of natural or other resources or
e) Any other cause of poverty, distress or suffering

Also the promotion and advancement of the Christian religion in any part of the world and in particular in the United Kingdom, India, and Africa.

In setting these objectives, the trustees have had due regard to public benefit guidance published by the Charity Commission, in accordance with their duty under section 17 of the Charities Act 2011.

Achievements and performance

The main activities of the Trust are to:

1) Support widows in Kakinada, India.

2) Support orphans and the poor in Bangalore and Kakinada, India.

3) Support the running of a school in Kakinada, India, which includes teachers' salaries, books, buildings maintenance, operation of school buses, etc.

4) Provide medical day clinics to villages in India.

5) Support The Safe in Basingstoke which provides support to struggling parents and families, and also to those with children who self-harm.

6) Support refugees and persecuted individuals and families in Israel.

7) Support Good News for Everyone in Basingstoke with tools and equipment to enable Christian outreach in the local community.

All the above activities have been achieved.

Opportunities and challenges for the future

This year has seen relatively few challenges for the Trust, with stability within the donor base and their contributions. Some donors have generously increased their donations, which has allowed the Trust to provide more funding for projects in support of those in need. Specifically, the Trust has been able to support the purchase of a new bus for a school in India, meaning that more children in poor, rural communities can access education. Additionally, the trust has funded additional medical support for poor rural communities in India, and also supported more poor and suffering families financially and with gifts to ease their difficulties.

The economic climate remains somewhat uncertain, despite this, exchange rates for the majority of the trusts overseas transactions have moved favourably, meaning the grant money sent overseas can be stretched slightly further. The Trustees do not expect the future to bring a significant challenge with regards to donations or costs to support those in need. In spite of any future challenges, the Trust is committed to continuing support for charitable activities in India and the UK. The Trust also endeavours to support other causes, where it can, to help relieve distress, suffering and poverty.

FINANCIAL REVIEW

The Statement of Financial Activities is described on page 7.

Financial Support

The Snowdrop Foundation ("the Charity") benefits from the generous support of various donors. During the year to 30 April 2025 the charity received £154,766 (2024: £116,620) from the donors.

The charity does not make use of financial instruments.

Public Benefit Reporting
The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policy.

Reserves policy
The charity is funded with an expectation to spend all public funds which are received, and therefore has a policy not to maintain excessive reserves. The level of reserves held is monitored regularly by the board of trustees to ensure that sufficient funds are available to meet the charity's liabilities and obligations as they fall due.

However, the charity needs to maintain a certain level of reserves to facilitate day-to-day operations. At 30th April 2025 the charity held reserves of £29,248. The trustees consider this to be an adequate level of reserves.

Risk management
The main risk for the organisation is a reduction in donations being received due to economic uncertainty. The trust has seen an increase in donations since last year, and so the trustees don't consider to be a major risk at present.

Another risk for the organisation is the fluctuating value of Sterling. However, the trust does not believe this is a significant risk to donations or costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is controlled by its governing document (trust deed), adopted on 8 August 2001.

Recruitment and appointment of trustees
The Chairman and the Board of Trustees were selected for appointment on merit, through a fair and open recruitment process.

Trustee induction
All new Trustees receive various documents detailing the legal obligations of Trustees, alongside the Articles of Association, key policy and governance documents and details of the organisational structure.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 Charities Act 2011. 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.

In so far as each of the Trustees is aware:

- there is no relevant information of which the charity's independent examiners are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report for 2025 was approved by the Board of Trustees on 25th February 2026 and signed on their behalf by:

S Rebbettes

……………………………..
S Rebbettes
Trustee

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF THE SNOWDROP FOUNDATION

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2025 which are set out on pages 7 to 11.

Responsibilities and basis of report

As the charity’s trustees 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 charity’s accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records;

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.

…………………………….

Ben Leach ACA

Ben Leach Associates Limited
9 Shiregreen Lane
Sheffield
S5 6AA

25/02/2026

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR TO 30 APRIL 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME					
Donations and Legacies	2	**114,836**	**24,141**	**138,977**	**109,822**
Gift Aid		**12,171**	**3,118**	**15,289**	**6,298**
Grants		**500**	**-**	**500**	**500**
Total income		**127,507**	**27,259**	**154,766**	**116,620**
EXPENDITURE	3				
Charitable activities		**120,600**	**24,646**	**145,246**	**126,166**
Other resources expended		**-**	**-**	**-**	**-**
Total expenditure		**120,600**	**24,646**	**145,246**	**126,166**
Net movement of resources		**6,907**	**2,613**	**9,520**	**(9,546)**
Reconciliation of funds:					
Transfers between funds		**(3,600)**	**3,600**	**-**	**-**
Total funds brought forward		**14,472**	**5,256**	**19,728**	**29,274**
Total funds carried forward		**17,779**	**11,469**	**29,248**	**19,728**

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

There were no gains or losses for the year other than those recognised in the statement of financial activities.

THE SNOWDROP FOUNDATION

BALANCE SHEET
AT 30 APRIL 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Cash at Bank and in hand		**17,779**	**11,469**	**29,248**	**19,728**
NET CURRENT ASSETS		**17,779**	**11,469**	**29,248**	**19,728**
TOTAL ASSETS LESS CURRENT LIABILITIES		**17,779**	**11,469**	**29,248**	**19,728**
NET ASSETS		**17,779**	**11,469**	**29,248**	**19,728**
FUNDS	5				
General Unrestricted Funds		**17,779**	**-**	**17,779**	**14,472**
Restricted Income Funds		**-**	**11,469**	**11,469**	**5,256**
TOTAL FUNDS		**17,779**	**11,469**	**29,248**	**19,728**

The financial statements were approved by the Board of Trustees on 25th February 2026 and were signed on its behalf by:

S Rebbettes

……………………………..
S Rebbettes
Trustee

Charity number: 1093474

1. ACCOUNTING POLICIES

General Information
The Snowdrop Foundation is a charity registered in England and Wales. The registered and principal office is disclosed on page 1.

Accounting convention
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charitable SORP (FRS102) ‘Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)’, Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland’ and the Companies Act 2006. The financial statements have been prepared on a going concern basis and under the historic cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

Going Concern
After reviewing the charity’s forecasts and projections and taking into account the economic conditions, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies for the charity are set out below:

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy, and are recognised in the period to which they relate.

Grant income, whether “capital” or “revenue” grants, is recognised when the charity has entitlement to the funds, any performance conditions are attached to grants have been met, it is probable that the income will be received, and the amount can be measured reliably.

Resources expended
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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

Fund accounting
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds include designated funds where donations are given on the condition that the donation is used for a specific purpose.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with an original maturity date of three months or less.

Cash Flow Statement
The charity is exempt from presenting a cash flow statement, as it qualifies as a small charity under the SORP.

2. DONATIONS AND LEGACIES

	2025 £	2024 £
Donations from individuals	77,060	40,181
Donations from organisations	61,917	69,641
	138,977	**109,822**

3. CHARITABLE EXPENDITURE

	Notes	2025 £	2024 £
Grant expenditure	6	145,246	126,166
Other resources expended		-	-
		145,246	**126,166**

4. TRUSTEES REMUNERATION AND EXPENSES

No trustees received any remuneration, benefits or other payments from the charity during the period.

5. MOVEMENT IN FUNDS

	At 1 May 2024 £	Income £	Expenditure £	Transfers £	**At 30 April 2025** £
Unrestricted Funds					
General Funds	14,472	127,507	(120,600)	(3,600)	**17,779**
Restricted Funds					
Restricted Income Funds	5,256	27,259	(24,646)	3,600	**11,469**
TOTAL FUNDS	19,728	154,766	(145,246)	-	**29,248**

6. GRANT EXPENDITURE

	2025 £	2024 £
India: Individuals caring for the poor in Bengaluru	**2,400**	**3,100**
India: Charitable Org supporting the poor in Andhra Pradesh	**107,900**	**69,650**
UK: The Safe in Basingstoke	**6,000**	**14,000**
UK: Good News for Everyone	**2,500**	**2,000**
UK: Supporting education through local schools	**500**	**13,000**
Israel: Charitable Org supporting the persecuted	**21,300**	**20,120**
Other individuals and organisations	**4,646**	**4,296**
	145,246	**126,166**

7. CONTROLLING PARTY

The trustees consider that there is no individual controlling party.

8. RELATED PARTY TRANSACTIONS

The total amount of donations received without conditions from trustees or other related parties was £110,250 (2024 - £83,933).

Accounts

THE SNOWDROP FOUNDATION

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR 30 APRIL 2024

REGISTERED CHARITY NUMBER: 1093474

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR TO 30 APRIL 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number: 1093474

Trustees:	**B Rebbettes** **S P Rebbettes** **D T Rebbettes** **S R Rebbettes**
Registered Office:	**C/O B C M S** **Kingsbrook House** **Kingsclere Park** **Kingsclere** **Newbury** **RG20 4SW**
Bankers:	**Metro Bank** **Chiswick House** **Unit 1 Festival Way** **Basingstoke** **Hampshire** **RG21 7LD**
Independent Examiners:	**Ben Leach Associates** **30 Bute Street** **Sheffield** **S10 1UP**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2024.

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.

CONSTITUTION
The trust is governed by a Declaration of Trust dated 8 August 2001 and was entered on the Central Registered of Charities with effect from 20 August 2002.

OBJECTIVES AND ACTIVITIES
(including objectives and aims for the public benefit)

The principal activity of the Trust was to collect donations for the relief of poverty distress or suffering by appropriate assistance in any part of the world and in particular by the provision of aid to the needy in the United Kingdom, India, Nepal and Africa.
Whether victims of:
a) Breaches of human rights
b) Any public calamity
c) War or civil disturbance
d) The immediate or continuing effects of lack of natural or other resources or
e) Any other cause of poverty, distress or suffering

Also the promotion and advancement of the Christian religion in any part of the world and in particular in the United Kingdom, India, Nepal and Africa.

In setting these objectives, the trustees have had due regard to public benefit guidance published by the Charity Commission, in accordance with their duty under section 17 of the Charities Act 2011.

Achievements and performance

The main activities of the Trust are to:

1) Support widows in Kakinada, India.

2) Support orphans and poor families in Bangalore and Kakinada, India.

3) Support the running of the school in Kakinada, India, which includes teachers' salaries, books, buildings maintenance, operation of school buses, etc.

4) Provide mobile medical day clinics to villages in India.

5) Support The Safe in Basingstoke which provides support to struggling parents and families, and also to those with children who self-harm.

6) Support refugees and persecuted individuals and families in Israel.

7) Support Manor Field School in Basingstoke with new equipment and facilities to improve education and social growth of local children.

All the above activities have been achieved.

Opportunities and challenges for the future

This year has seen relatively few challenges for the Trust, with stability within the donor base and their contributions. Some donors have generously increased their donations, which has allowed the Trust to support some additional projects in support of those in need. Specifically, the Trust has been able to support Manor Field School with some new equipment to improve facilities for the children; and in India the Trust has supported more poor families financially and with gifts to ease their suffering.

The economic climate remains somewhat uncertain, although perhaps less so than in previous years, and exchange rates have stayed relatively stable. The Trustees do not expect the future to bring a significant challenge with regards to donations or costs to support those in need. In spite of any future challenges, the Trust is committed to continuing support for charitable activities in India and the UK. The Trust also endeavours to support other causes, where it can, to help relieve distress, suffering and poverty.

FINANCIAL REVIEW

The Statement of Financial Activities is described on page 7.

Financial Support

The Snowdrop Foundation (“the Charity”) benefits from the generous support of various donors. During the year to 30 April 2024 the charity received £116,620 (2023: £119,401) from the donors.

The charity does not make use of financial instruments.

Public Benefit Reporting

The Trustees confirm that they have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the charity’s aims and objectives and in planning future activities and setting the grant making policy.

Reserves policy

The charity is funded with an expectation to spend all public funds which are received, and therefore has a policy not to maintain excessive reserves. The level of reserves held is monitored regularly by the board of trustees to ensure that sufficient funds are available to meet the charity’s liabilities and obligations as they fall due.

However, the charity needs to maintain a certain level of reserves to facilitate day-to-day operations. At 30th April 2024 the charity held reserves of £19,728. The trustees consider this to be an adequate level of reserves.

Risk management
The main risk for the organisation is a reduction in donations being received due to economic circumstances. The trust has seen a slight decrease in donations, which the trustees don't consider to be a major risk at present.

Another risk for the organisation is the fluctuating value of Sterling. However, the trust does not believe this is a significant risk to donations or costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is controlled by its governing document (trust deed), adopted on 8 August 2001.

Recruitment and appointment of trustees
The Chairman and the Board of Trustees were selected for appointment on merit, through a fair and open recruitment process.

Trustee induction
All new Trustees receive various documents detailing the legal obligations of Trustees, alongside the Articles of Association, key policy and governance documents and details of the organisational structure.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 Charities Act 2011. 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.

In so far as each of the Trustees is aware:

- there is no relevant information of which the charity's independent examiners are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report for 2024 was approved by the Board of Trustees on 25th February 2025
and signed on their behalf by:

………………………………..
S Rebbettes
Trustee

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2024 which are set out on pages 7 to 11.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records;

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.

Ben Leach ACA

Ben Leach Associates
30 Bute Street
Sheffield
S10 1UP

25/02/2025

THE SNOWDROP FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR TO 30 APRIL 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME					
Donations and Legacies	2	**78,116**	**31,706**	**109,822**	**106,098**
Gift Aid		**4,898**	**1,400**	**6,298**	**13,303**
Grants		**500**	**-**	**500**	**-**
Total income		**83,514**	**33,106**	**116,620**	**119,401**
EXPENDITURE	3				
Charitable activities		**89,950**	**36,216**	**126,166**	**114,041**
Other resources expended		**-**	**-**	**-**	**47**
Total expenditure		**89,950**	**36,216**	**126,166**	**114,088**
Net movement of resources		**(6,436)**	**(3,110)**	**(9,546)**	**5,313**
Reconciliation of funds:					
Transfers between funds		**(3,600)**	**3,600**	**-**	**-**
Total funds brought forward		**24,508**	**4,766**	**29,274**	**23,961**
Total funds carried forward		**14,472**	**5,256**	**19,728**	**29,274**

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

There were no gains or losses for the year other than those recognised in the statement of financial activities.

THE SNOWDROP FOUNDATION

BALANCE SHEET
AT 30 APRIL 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Cash at Bank and in hand		**14,472**	**5,256**	**19,728**	**29,274**
NET CURRENT ASSETS		**14,472**	**5,256**	**19,728**	**29,274**
TOTAL ASSETS LESS CURRENT LIABILITIES		**14,472**	**5,256**	**19,728**	**29,274**
NET ASSETS		**14,472**	**5,256**	**19,728**	**29,274**
FUNDS	5				
General Unrestricted Funds		**14,472**	**-**	**14,472**	**24,508**
Restricted Income Funds		**-**	**5,256**	**5,256**	**4,766**
TOTAL FUNDS		**14,472**	**5,256**	**19,728**	**29,274**

The financial statements were approved by the Board of Trustees on 25th February 2025
and were signed on its behalf by:

………………………………..
S Rebbettes
Trustee

Charity number: 1093474

1. ACCOUNTING POLICIES

General Information
The Snowdrop Foundation is a charity registered in England and Wales. The registered and principal office is disclosed on page 1.

Accounting convention
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charitable SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared on a going concern basis and under the historic cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

Going Concern
After reviewing the charity's forecasts and projections and taking into account the economic conditions, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies for the charity are set out below:

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy, and are recognised in the period to which they relate.

Grant income, whether "capital" or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions are attached to grants have been met, it is probable that the income will be received, and the amount can be measured reliably.

Resources expended
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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

Fund accounting
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds include designated funds where donations are given on the condition that the donation is used for a specific purpose.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with an original maturity date of three months or less.

Cash Flow Statement
The charity is exempt from presenting a cash flow statement, as it qualifies as a small charity under the SORP.

2. DONATIONS AND LEGACIES

	2024 £	2023 £
Donations from individuals	40,181	41,400
Donations from organisations	69,641	64,698
	109,822	**106,098**

3. CHARITABLE EXPENDITURE

	2024 £	2023 £
Charitable activities	126,166	114,041
Other resources expended	-	47
	126,166	**114,088**

4. TRUSTEES REMUNERATION AND EXPENSES

No trustees received any remuneration, benefits or other payments from the charity during the period.

5. MOVEMENT IN FUNDS

	At 1 May 2023 £	Income £	Expenditure £	Transfers £	**At 30 April 2024 £**
Unrestricted Funds					
General Funds	24,508	83,514	(89,950)	(3,600)	**14,472**
Restricted Funds					
Restricted Income Funds	4,766	33,106	(36,216)	3,600	**5,256**
TOTAL FUNDS	29,274	116,620	(126,166)	-	**19,728**

6. GRANT EXPENDITURE

	2024 £	2023 £
India: Individuals caring for the poor in Bengaluru	3,100	1,200
India: Charitable Org supporting the poor in Andhra Pradesh	69,650	65,700
UK: The Safe in Basingstoke	14,000	14,000
UK: Good News for Everyone	2,000	-
UK: Healthcare for those who cannot afford it through hospitals	-	11,991
UK: Supporting education through local schools	13,000	-
Israel: Charitable Org supporting the persecuted	20,120	16,179
Other individuals and organisations	4,296	4,971
	126,166	114,041

7. CONTROLLING PARTY

The trustees consider that there is no individual controlling party.

8. RELATED PARTY TRANSACTIONS

The total amount of donations received without conditions from trustees or other related parties was £83,933 (2023 - £74,525).

Accounts

THE SNOWDROP FOUNDATION

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR 30 APRIL 2023

REGISTERED CHARITY NUMBER: 1093474

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR TO 30 APRIL 2023

REPORT OF THE TRUSTEES
FOR THE YEAR TO 30 APRIL 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number: 1093474

Trustees:	**B Rebbettes** **S P Rebbettes** **D T Rebbettes** **S R Rebbettes**
Registered Office:	**C/O B C M S** **Kingsbrook House** **Kingsclere Park** **Kingsclere** **Newbury** **RG20 4SW**
Bankers:	**Metro Bank** **Chiswick House** **Unit 1 Festival Way** **Basingstoke** **Hampshire** **RG21 7LD**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2023.

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.

CONSTITUTION

The trust is governed by a Declaration of Trust dated 8 August 2001 and was entered on the Central Registered of Charities with effect from 20 August 2002.

OBJECTIVES AND ACTIVITIES
(including objectives and aims for the public benefit)

The principal activity of the Trust was to collect donations for the relief of poverty distress or suffering by appropriate assistance in any part of the world and in particular by the provision of aid to the needy in the United Kingdom, India, Nepal and Africa.
Whether victims of:
a) Breaches of human rights
b) Any public calamity
c) War or civil disturbance
d) The immediate or continuing effects of lack of natural or other resources or
e) Any other cause of poverty, distress or suffering

Also the promotion and advancement of the Christian religion in any part of the world and in particular in the United Kingdom, India, Nepal and Africa.

In setting these objectives, the trustees have had due regard to public benefit guidance published by the Charity Commission, in accordance with their duty under section 17 of the Charities Act 2011.

Achievements and performance

The main activities of the Trust are to:

1) Support widows in Kakinada, India.

2) Support orphans and poor families in Bangalore and Kakinada, India.

3) Support the running of the school in Kakinada, India, which includes teachers’ salaries, books, buildings maintenance, operation of school buses, etc.

4) Provide mobile medical day clinics to villages in India.

5) Support The Safe in Basingstoke which provides support to struggling parents and families, and also to those with children who self-harm.

6) Support the provision of medical treatment for those who can’t otherwise afford it.

7) Support refugees and persecuted individuals and families in Israel

All the above activities have been achieved.

Opportunities and challenges for the future

The global economic climate has created some challenges for the Trust, primarily with regards to the cost of activities in India. Donations have been relatively stable and some of our generous donors have increased their giving to support the Trust's activities in spite of increased costs. These costs have begun to stabilise and the slight favourable exchange rate has assisted the charity.

The economic climate may present future challenges with regards to levels of donations and also those requiring charitable support. In spite of any future challenges, the Trust is committed to continuing to support the charitable activities in India and the UK. The Trust also endeavours to support other causes, where it can, to help relieve distress, suffering and poverty.

FINANCIAL REVIEW

The Statement of Financial Activities is described on page 7.

Financial Support

The Snowdrop Foundation ("the Charity") benefits from the generous support of various donees. During the year to 30 April 2023 the charity received £119,401 (2022: £110,057) from the donees.

The charity does not make use of financial instruments.

Public Benefit Reporting
The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policy.

Reserves policy
The charity is funded with an expectation to spend all public funds which are received, and therefore has a policy not to maintain excessive reserves. The level of reserves held is monitored regularly by the board of trustees to ensure that sufficient funds are available to meet the charity's liabilities and obligations as they fall due.

However, the charity needs to maintain a certain level of reserves to facilitate day-to-day operations. At 30th April 2023 the charity held reserves of £29,274. The trustees consider this to be an adequate level of reserves.

Risk management
The main risk for the organisation is a reduction in donations being received due to economic circumstances. The trust has seen a slight decrease in donations, which the trustees don't consider to be a major risk at present.

Another risk for the organisation is the fluctuating value of Sterling. However, the trust does not believe this is a significant risk to donations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is controlled by its governing document (trust deed), adopted on 8 August 2001.

Recruitment and appointment of trustees
The Chairman and the Board of Trustees were selected for appointment on merit, through a fair and open recruitment process.

Trustee induction
All new Trustees receive various documents detailing the legal obligations of Trustees, alongside the Articles of Association, key policy and governance documents and details of the organisational structure.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 Charities Act 2011. 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.

In so far as each of the Trustees is aware:

- there is no relevant information of which the charity's independent examiners are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report for 2023 was approved by the Board of Trustees on 30th January 2024 and signed on their behalf by:

Sam Rebbettes

……………………………..
S Rebbettes
Trustee

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF THE SNOWDROP FOUNDATION

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2023 which are set out on pages 7 to 11.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records;

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.

Alex Fontaine

....

ALEXANDRA FONTAINE MBE

809 HOWARD HOUSE
DOLPHIN SQUARE
LONDON
SW1V 3PQ

27TH JANUARY 2024

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR TO 30 APRIL 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME					
Donations	2	**82,722**	**23,376**	**106,098**	**110,057**
Gift Aid		**7,153**	**6,150**	**13,303**	**18,804**
Total income		**89,875**	**29,526**	**119,401**	**128,861**
EXPENDITURE	3				
Charitable activities		**82,775**	**31,266**	**114,041**	**126,336**
Other resources expended		**47**	**-**	**47**	**183**
Total expenditure		**82,822**	**31,266**	**114,088**	**126,519**
Net movement of resources		**7,053**	**(1,740)**	**5,313**	**2,342**
Reconciliation of funds:					
Transfers between funds		**(3,600)**	**3,600**	**-**	**-**
Total funds brought forward		**21,055**	**2,906**	**23,961**	**21,619**
Total funds carried forward		**24,508**	**4,766**	**29,274**	**23,961**

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

There were no gains or losses for the year other than those recognised in the statement of financial activities.

THE SNOWDROP FOUNDATION

BALANCE SHEET
AT 30 APRIL 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Cash at Bank and in hand		**24,508**	**4,766**	**29,274**	**23,961**
NET CURRENT ASSETS		**24,508**	**4,766**	**29,274**	**23,961**
TOTAL ASSETS LESS CURRENT LIABILITIES		**24,508**	**4,766**	**29,274**	**23,961**
NET ASSETS		**24,508**	**4,766**	**29,274**	**23,961**
FUNDS	5				
General Unrestricted Funds		**24,508**	**-**	**21,055**	**21,055**
Restricted Income Funds		**-**	**4,766**	**2,906**	**2,906**
TOTAL FUNDS		**24,508**	**4,766**	**29,274**	**23,961**

The financial statements were approved by the Board of Trustees on 30th January 2024 and were signed on its behalf by:

Sam Rebbettes
……………………………..
S Rebbettes
Trustee

Charity number: 1093474

1. ACCOUNTING POLICIES

General Information
The Snowdrop Foundation is a charity registered in England and Wales. The registered and principal office is disclosed on page 1.

Accounting convention
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charitable SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared on a going concern basis and under the historic cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

Going Concern
After reviewing the charity's forecasts and projections and taking into account the economic conditions, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies for the charity are set out below:

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy, and are recognised in the period to which they relate.

Grant income, whether "capital" or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions are attached to grants have been met, it is probable that the income will be received, and the amount can be measured reliably.

Resources expended
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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

Fund accounting
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds include designated funds where donations are given on the condition that the donation is used for a specific purpose.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with an original maturity date of three months or less.

Cash Flow Statement
The charity is exempt from presenting a cash flow statement, as it qualifies as a small charity under the SORP.

2. DONATIONS AND LEGACIES

	2023 £	2022 £
Donations from individuals	41,400	59,454
Donations from organisations	64,698	50,603
	106,098	**110,057**

3. CHARITABLE EXPENDITURE

	2023 £	2022 £
Charitable donations	114,041	126,336
Other	47	183
	114,088	**126,519**

4. TRUSTEES REMUNERATION AND EXPENSES

No trustees received any remuneration, benefits or other payments from the charity during the period.

5. MOVEMENT IN FUNDS

	At 1 May 2022 £	Income £	Expenditure £	Transfers £	**At 30 April 2023** £
Unrestricted Funds					
General Funds	21,055	89,875	(82,822)	(3,600)	**24,508**
Restricted Funds					
Restricted Income Funds	2,906	29,526	(31,266)	3,600	**4,766**
TOTAL FUNDS	23,961	119,401	(114,088)	-	**29,274**

6. CONTROLLING PARTY

The trustees consider that there is no individual controlling party.

7. RELATED PARTY TRANSACTIONS

The total amount of donations received without conditions from trustees or other related parties was £74,525 (2022 - £67,915).

The Snowdrop Foundation

England & Wales - Charity number 1093474

Accounts

THE SNOWDROP FOUNDATION

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR 30 APRIL 2022

REGISTERED CHARITY NUMBER: 1093474

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR TO 30 APRIL 2022

REPORT OF THE TRUSTEES
FOR THE YEAR TO 30 APRIL 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number: 1093474

Trustees:	**B Rebbettes** **S P Rebbettes** **D T Rebbettes** **S R Rebbettes**
Registered Office:	**C/O B C M S** **Kingsbrook House** **Kingsclere Park** **Kingsclere** **Newbury** **RG20 4SW**
Bankers:	**HSBC Bank** **8 London Street** **Basingstoke** **Hampshire** **RG21 7NU**

The trustees present their report with the financial statements of the charity for the year ended 30 April 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.

CONSTITUTION

The trust is governed by a Declaration of Trust dated 8 August 2001 and was entered on the Central Registered of Charities with effect from 20 August 2002.

OBJECTIVES AND ACTIVITIES
(including objectives and aims for the public benefit)

The principal activity of the Trust was to collect donations for the relief of poverty distress or suffering by appropriate assistance in any part of the world and in particular by the provision of aid to the needy in the United Kingdom, India, Nepal and Africa.
Whether victims of:
a) Breaches of human rights
b) Any public calamity
c) War or civil disturbance
d) The immediate or continuing effects of lack of natural or other resources or
e) Any other cause of poverty, distress or suffering

Also the promotion and advancement of the Christian religion in any part of the world and in particular in the United Kingdom, India, Nepal and Africa.

In setting these objectives, the trustees have had due regard to public benefit guidance published by the Charity Commission, in accordance with their duty under section 17 of the Charities Act 2011.

Achievements and performance

The main activities of the Trust are to:

1) Support widows in Kakinada, India.

2) Support orphans in Bangalore and Kakinada, India.

3) Support the running of the school in Kakinada, India, which includes teachers' salaries, books, buildings maintenance, operation of school buses, etc.

4) Provide mobile medical day clinics to villages in India.

5) Support The Safe in Basingstoke which provides support to struggling parents and families, and also to those with children who self-harm.

6) Support REACH and Basingstoke Movement for Recovery which provides help to those in need who struggle to find relevant people and services that can assist.

7) Support the provision of medical treatment for those who can't otherwise afford it.

All the above activities have been achieved.

Opportunities and challenges for the future

The global impact of the coronavirus pandemic created significant challenges for the Trust, both on the level of donations received and the activities of the Trust in both India and the UK. Over the course of the year, donations have started to stabilise, and the charitable activities have become easier to undertake as various restrictions eased.

The current economic climate in the UK may present future challenges with regards to levels of donations and also those requiring charitable support. In spite of any future challenges, the Trust is committed to continuing to support the charitable activities in India and the UK. The Trust also endeavours to support other causes, where it can, to help relieve distress, suffering and poverty.

FINANCIAL REVIEW

The Statement of Financial Activities is described on page 7.

Financial Support

The Snowdrop Foundation ("the Charity") benefits from the generous support of various donees. During the year to 30 April 2022 the charity received £110,057 (2021: £103,524) from the donees.

The charity does not make use of financial instruments.

Public Benefit Reporting

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policy.

Reserves policy

The charity is funded with an expectation to spend all public funds which are received, and therefore has a policy not to maintain excessive reserves. The level of reserves held is monitored regularly by the board of trustees to ensure that sufficient funds are available to meet the charity's liabilities and obligations as they fall due.

However, the charity needs to maintain a certain level of reserves to facilitate day-to-day operations. At 30th April 2022 the charity held reserves of £23,961. The trustees consider this to be an adequate level of reserves.

Risk management
The main risk for the organisation is a reduction in donations being received due to economic circumstances. The trust has seen a relatively stable level of donations in spite this, therefore the trustees don't consider this to be a major risk at present.

Another risk for the organisation is the fluctuating value of Sterling. However, the trust does not believe this is a significant risk to donations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is controlled by its governing document (trust deed), adopted on 8 August 2001.

Recruitment and appointment of trustees
The Chairman and the Board of Trustees were selected for appointment on merit, through a fair and open recruitment process.

Trustee induction
All new Trustees receive various documents detailing the legal obligations of Trustees, alongside the Articles of Association, key policy and governance documents and details of the organisational structure.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 Charities Act 2011. 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.

In so far as each of the Trustees is aware:

- there is no relevant information of which the charity's independent examiners are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report for 2022 was approved by the Board of Trustees on 23rd February 2023 and signed on their behalf by:

Sam Rebbettes
……………………………..
S Rebbettes
Trustee

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF THE SNOWDROP FOUNDATION

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2022 which are set out on pages 7 to 11.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records;

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.

....

Alexandra Fontaine MBE

809 Howard House
Dolphin Square
London
SW1V 3PQ

16th February 2023

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR TO 30 APRIL 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME					
Donations	2	**72,311**	**37,746**	**110,057**	**103,524**
Gift Aid		**10,547**	**8,257**	**18,804**	**6,179**
Total income		**82,858**	**46,003**	**128,861**	**109,703**
EXPENDITURE	3				
Charitable activities		**79,196**	**47,140**	**126,336**	**95,620**
Other resources expended		**81**	**102**	**183**	**884**
Total expenditure		**79,277**	**47,242**	**126,519**	**96,504**
Net movement of resources		**3,581**	**(1,239)**	**2,342**	**13,199**
Reconciliation of funds:					
Transfers between funds		**(3,600)**	**3,600**	**-**	**-**
Total funds brought forward		**21,074**	**545**	**21,619**	**8,420**
Total funds carried forward		**21,055**	**2,906**	**23,961**	**21,619**

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

There were no gains or losses for the year other than those recognised in the statement of financial activities.

THE SNOWDROP FOUNDATION

BALANCE SHEET
AT 30 APRIL 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Cash at Bank and in hand		**21,055**	**2,906**	**23,961**	**21,619**
NET CURRENT ASSETS		**21,055**	**2,906**	**23,961**	**21,619**
TOTAL ASSETS LESS CURRENT LIABILITIES		**21,055**	**2,906**	**23,961**	**21,619**
NET ASSETS		**21,055**	**2,906**	**23,961**	**21,619**
FUNDS	5				
General Unrestricted Funds		**21,055**	**-**	**21,055**	**21,074**
Restricted Income Funds		**-**	**2,906**	**2,906**	**545**
TOTAL FUNDS		**21,055**	**2,906**	**23,961**	**21,619**

The financial statements were approved by the Board of Trustees on 23rd February 2023 and were signed on its behalf by:

Sam Rebbettes
……………………………..
S Rebbettes
Trustee

Charity number: 1093474

1. ACCOUNTING POLICIES

General Information
The Snowdrop Foundation is a charity registered in England and Wales. The registered and principal office is disclosed on page 1.

Accounting convention
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charitable SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared on a going concern basis and under the historic cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

Going Concern
After reviewing the charity's forecasts and projections and taking into account the economic conditions, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies for the charity are set out below:

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy, and are recognised in the period to which they relate.

Grant income, whether "capital" or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions are attached to grants have been met, it is probable that the income will be received, and the amount can be measured reliably.

Resources expended
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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

Fund accounting
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds include designated funds where donations are given on the condition that the donation is used for a specific purpose.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with an original maturity date of three months or less.

Cash Flow Statement
The charity is exempt from presenting a cash flow statement, as it qualifies as a small charity under the SORP.

2. DONATIONS AND LEGACIES

	2022 £	2021 £
Donations from individuals	**59,454**	**80,668**
Donations from companies	**50,603**	**22,856**
	110,057	**103,524**

3. CHARITABLE EXPENDITURE

	2022 £	2021 £
Charitable donations	**126,336**	**95,620**
Other	**183**	**884**
	126,519	**96,504**

4. TRUSTEES REMUNERATION AND EXPENSES

No trustees received any remuneration, benefits or other payments from the charity during the period.

5. MOVEMENT IN FUNDS

	At 1 May 2021 £	Income £	Expenditure £	Transfers £	**At 30 April 2022** £
Unrestricted Funds					
General Funds	21,074	82,858	(79,277)	(3,600)	**21,055**
Restricted Funds					
Restricted Income Funds	545	46,003	(47,242)	3,600	**2,906**
TOTAL FUNDS	21,619	128,861	(126,519)	-	**23,961**

6. CONTROLLING PARTY

The trustees consider that there is no individual controlling party.

7. RELATED PARTY TRANSACTIONS

The total amount of donations received without conditions from trustees or other related parties was £67,915 (2021 - £52,000).

Accounts

THE SNOWDROP FOUNDATION

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR 30 APRIL 2021

REGISTERED CHARITY NUMBER: 1093474

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR TO 30 APRIL 2021

REPORT OF THE TRUSTEES
FOR THE YEAR TO 30 APRIL 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number: 1093474

Trustees:	**B Rebbettes** **S P Rebbettes** **D T Rebbettes** **S R Rebbettes**
Registered Office:	**C/O B C M S** **Kingsbrook House** **Kingsclere Park** **Kingsclere** **Newbury** **RG20 4SW**
Bankers:	**HSBC Bank** **8 London Street** **Basingstoke** **Hampshire** **RG21 7NU**

The trustees present their report with the financial statements of the charity for the year ended 30 April 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.

CONSTITUTION

The trust is governed by a Declaration of Trust dated 8 August 2001 and was entered on the Central Registered of Charities with effect from 20 August 2002.

OBJECTIVES AND ACTIVITIES
(including objectives and aims for the public benefit)

The principal activity of the Trust was to collect donations for the relief of poverty distress or suffering by appropriate assistance in any part of the world and in particular by the provision of aid to the needy in the United Kingdom, India, Nepal and Africa.
Whether victims of:
a) Breaches of human rights
b) Any public calamity
c) War or civil disturbance
d) The immediate or continuing effects of lack of natural or other resources or
e) Any other cause of poverty, distress or suffering

Also the promotion and advancement of the Christian religion in any part of the world and in particular in the United Kingdom, India, Nepal and Africa.

In setting these objectives, the trustees have had due regard to public benefit guidance published by the Charity Commission, in accordance with their duty under section 17 of the Charities Act 2011.

Achievements and performance

The main activities of the Trust are to:

1) Support widows in Kakinada, India.

2) Support orphans in Bangalore and Kakinada, India.

3) Support the running of the school in Kakinada, India, which includes teachers' salaries, books, buildings maintenance, operation of school buses, etc.

4) Provision of mobile medical day clinics to villages in India.

5) Support The Safe in Basingstoke which provides support to single mothers and families with children who self-harm.

6) Support the provision of medical treatment for those who can't otherwise afford it.

All the above activities have been achieved.

Opportunities and challenges for the future

The global impact of the coronavirus pandemic has created significant challenges for the Trust, both on the level of donations received and the activities of the Trust in both India and the UK.

Despite these challenges, the Trust will continue to support the charitable activities in India and the UK. The Trust also endeavours to support other causes, where it can, to help relieve distress, suffering and poverty.

FINANCIAL REVIEW

The Statement of Financial Activities is described on page 7.

Financial Support

The Snowdrop Foundation ("the Charity") benefits from the generous support of various donees. During the year to 30 April 2021 the charity received £103,525 (2020: £127,747) from the donees.

The charity does not make use of financial instruments.

Public Benefit Reporting

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policy.

Reserves policy

The charity is funded with an expectation to spend all public funds which are received, and therefore has a policy not to maintain excessive reserves. The level of reserves held is monitored regularly by the board of trustees to ensure that sufficient funds are available to meet the charity's liabilities and obligations as they fall due.

However, the charity needs to maintain a certain level of reserves to facilitate day-to-day operations. At 30th April 2021 the charity held reserves of £21,619. The trustees consider this to be an adequate level of reserves.

Risk management
The main risk for the organisation is a reduction in donations being received due to economic circumstances driven by the coronavirus pandemic. The trust has seen a relatively stable level of donations in spite of the pandemic, therefore the trustees don't consider this to be a major risk going forward.

Another risk for the organisation is the fluctuating value of Sterling. However, the trust does not believe this is a significant risk to donations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is controlled by its governing document (trust deed), adopted on 8 August 2001.

Recruitment and appointment of trustees
The Chairman and the Board of Trustees were selected for appointment on merit, through a fair and open recruitment process.

Trustee induction
All new Trustees receive various documents detailing the legal obligations of Trustees, alongside the Articles of Association, key policy and governance documents and details of the organisational structure.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 Charities Act 2011. 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.

In so far as each of the Trustees is aware:

- there is no relevant information of which the charity's independent examiners are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report for 2021 was approved by the Board of Trustees on 25th January 2022 and signed on their behalf by:

Sam Rebbettes
……………………………..
S Rebbettes
Trustee

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF THE SNOWDROP FOUNDATION

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2021 which are set out on pages 7 to 11.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records;

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.

....

ALEXANDRA SAMANTHA FONTAINE MBE

809 HOWARD HOUSE
DOLPHIN SQUARE
LONDON
SW1V 3PQ

21st January 2022

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR TO 30 APRIL 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME					
Donations	2	**73,387**	**30,137**	**103,524**	**127,748**
Gift Aid		**5,904**	**275**	**6,179**	**7,338**
Total income		**79,291**	**30,412**	**109,703**	**135,086**
EXPENDITURE					
Charitable activities		**61,525**	**34,095**	**95,620**	**150,297**
Other resources expended		**884**	**-**	**884**	**2,349**
Total expenditure		**62,409**	**34,095**	**96,504**	**152,646**
Net movement of resources		**16,882**	**(3,683)**	**13,199**	**(17,560)**
Reconciliation of funds:					
Transfers between funds		**(4,228)**	**4,228**	**-**	**-**
Total funds brought forward		**8,420**	**-**	**8,420**	**25,980**
Total funds carried forward		**21,074**	**545**	**21,619**	**8,420**

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

There were no gains or losses for the year other than those recognised in the statement of financial activities.

BALANCE SHEET
AT 30 APRIL 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Cash at Bank and in hand		**21,074**	**545**	**21,619**	**8,420**
NET CURRENT ASSETS		**21,074**	**545**	**21,619**	**8,420**
TOTAL ASSETS LESS CURRENT LIABILITIES		**21,074**	**545**	**21,619**	**8,420**
NET ASSETS		**21,074**	**545**	**21,619**	**8,420**
FUNDS	5				
General Unrestricted Funds		**21,074**	**-**	**21,074**	**8,420**
Restricted Income Funds		**-**	**545**	**545**	**-**
TOTAL FUNDS		**21,074**	**545**	**21,619**	**8,420**

The financial statements were approved by the Board of Trustees on 25th January 2022 and were signed on its behalf by:

Sam Rebbettes
………………………………..
S Rebbettes
Trustee

Charity number: 1093474

1. ACCOUNTING POLICIES

General Information
The Snowdrop Foundation is a charity registered in England and Wales. The registered and principal office is disclosed on page 1.

Accounting convention
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charitable SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared on a going concern basis and under the historic cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

Going Concern
After reviewing the charity's forecasts and projections and taking into account the economic conditions, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies for the charity are set out below:

Incoming resources
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Resources expended
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All expenditure is accounted for on an accrual basis. All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

Fund accounting
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds include designated funds where donations are given on the condition that the donation is used for a specific purpose.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with an original maturity date of three months or less.

Cash Flow Statement
The charity is exempt from presenting a cash flow statement, as it qualifies as a small charity under the SORP.

2. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations from individuals	**80,668**	**56,348**
Donations from companies	**22,856**	**71,400**
	103,524	**127,748**

3. CHARITABLE EXPENDITURE

	2021 £	2020 £
Charitable donations	**95,620**	**119,242**
Fundraising costs	**-**	**31,055**
Other	**884**	**2,349**
	96,504	**152,646**

4. TRUSTEES REMUNERATION AND EXPENSES

No trustees received any remuneration, benefits or other payments from the charity during the period.

5. MOVEMENT IN FUNDS

	At 1 May 2020 £	Income £	Expenditure £	Transfers £	**At 30 April 2021** £
Unrestricted Funds					
General Funds	8,420	79,291	(62,409)	(4,228)	**21,074**
Restricted Funds					
Restricted Income Funds	-	30,412	(34,095)	4,228	**545**
TOTAL FUNDS	8,420	109,703	(96,504)	-	**21,619**

6. CONTROLLING PARTY

The trustees consider that there is no individual controlling party.

7. RELATED PARTY TRANSACTIONS

The total amount of donations received without conditions from trustees or other related parties was £52,000 (2020 - £54,500).