# Snow Camp

England & Wales · Charity number 1101030

## Details

| | |
|---|---|
| **Other names** | SNOW-CAMP, SWITCH180, Snow Camp, Stop.Breathe.Think |
| **Status** | Registered |
| **Legal form** | Charitable company |
| **Company number** | 04929970 |
| **Registered** | 2003-12-04 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Snow Camp<br>306a Portland Road<br>Hove<br>BN3 5LP |
| **Phone** | 01273 241383 |
| **Email** | info@snow-camp.org.uk |
| **Website** | www.snow-camp.org.uk |

## Activities

**Objects:** TO HELP AND EDUCATE YOUNG PEOPLE SO AS TO DEVELOP THEIR PHYSICAL AND MENTAL CAPACITIES SO THAT THEIR CONDITIONS OF LIFE MAY IMPROVE, AND BY PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILIITES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS.

**Activities:** Snow Camp turn young lives around with the power of snowsports, to break down barriers, broaden horizons and address the biggest social issues facing underserved young people today. Our Vision is for snowsports to be available to all and for young people to achieve their full potential through positive opportunities. Since 2003, we have been working across the UK in the most deprived areas.

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## Classification

- **How:** Provides Services
- **What:** Education/training, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People

## Geography

- Scotland
- Throughout England And Wales

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-06-30 | £1,354,342 | £1,140,225 | £1,450,737 | 24 |
| 2024-06-30 | £1,477,842 | £1,459,948 | £1,220,108 | 26 |
| 2023-06-30 | £1,441,911 | £1,353,193 | £1,194,882 | 26 |
| 2022-06-30 | £1,314,760 | £1,314,449 | £1,099,597 | 12 |
| 2021-06-30 | £603,015 | £482,509 | £1,120,003 | 15 |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **David Ian Brown** | Chair | 2017-05-23 |
| Antony Andrew Barrow | | 2020-09-22 |
| James Alexander Palmer-Tomkinson | | 2025-11-13 |
| James Ross Cotton | | 2026-01-29 |
| Sarah Jane MacDonald | | 2025-11-13 |

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**Snow Camp**

England & Wales - Charity number 1101030

# Accounts



Company registration number 04929970 (England and Wales)

Charity registration number 1101030 (England and Wales)

Charity registration number SC043344 (Scotland)

# SNOW CAMP

## ANNUAL REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2025

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# SNOW CAMP

## LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|---|
| **Trustees** | David Ian Brown | |
| | Dominic De Terville | |
| | Joanne Brown | |
| | Antony Barrow | |
| | James Palmer-Tomkinson | (Appointed 13 November 2025) |
| | Sarah MacDonald | (Appointed 13 November 2025) |
| **Senior management** | Lara Kinnear | Managing Director |
| **Country of incorporation** | United Kingdom<br>(England and Wales) | 04929970 |
| **Charity registrations** | England and Wales | 1101030 |
| | Scotland | SC043344 |
| **Registered office** | 306a Portland Road<br>Hove<br>BN3 5LP | |
| **Auditor** | West & Berry Limited<br>Nile House<br>Nile Street<br>Brighton<br>BN1 1HW | |
| **Bankers** | HSBC<br>154 Clapham High Street<br>Clapham<br>London<br>SW4 7UQ | |
| | Metro Bank<br>One Southampton Row<br>London<br>WC1B 5HA | |

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# SNOW CAMP

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# SNOW CAMP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

## *FOR THE YEAR ENDED 30 JUNE 2025*

The trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

### Objectives and activities

The charitable objects of the charity are to help and educate young people so as to develop their physical and mental capacities so that their conditions of life may improve, and by providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.

Snow Camp's mission is to turn young lives around through the power of snowsports combined with engaging opportunities, positive relationships and life-changing progression.

### Our aims are to:

Engage young people through accredited programs in inspiring new environments.
Connect diverse communities, promoting inclusivity and friendships.
Teach valuable skills, offering qualifications, vocational training and employment pathways.
Develop resilience, perseverance and confidence through skiing and snowboarding.
Support mental wellbeing with workshops, counselling and guidance.
Inspire through mountain experiences that broaden horizons.
Improve accessibility in snowsports to ensure equality and inclusion.

### Our Objectives

Snow Camp programmes offer a vital service to youth projects across the UK, working closely with young people in local authority care, the youth justice system, those excluded from education and those at risk of a troubled future. All participants are referred by their youth worker, key worker or social worker due to their need for high level intervention. Our youth organisation partners trust that we are uniquely positioned to provide the support our young people require.

The young people we support are at a pivotal stage in their lives and our programmes are designed to build their confidence, self-belief and support networks. Through our approach, we enhance their mental wellbeing and inspire them to pursue a positive pathway toward employability.

For many young people from under-served backgrounds, access to enriching experiences, networks and career pathways is severely limited, keeping them in cycles of inequality. Snowsports, traditionally seen as exclusive and expensive, have been largely inaccessible to young people from lower-income backgrounds and with Black skiers accounting for just 1.5% of visitors to ski resorts, according to the National Ski Areas Association. However, when made accessible, snowsports can become a powerful tool for social mobility and personal development.

At Snow Camp, we work to make snowsports inclusive and accessible. With 75% of our young people coming from Black and ethnically diverse backgrounds and over 50% being female, we are challenging outdated perceptions of who belongs in snowsports. By removing financial and social barriers, providing structured training and supporting young people into employment and further education, snowsports can be a life-changing force for social mobility, helping young people break cycles of disadvantage and build brighter futures.



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*Strategies for achieving aims and objectives*

**Our Programmes**

Today, young people can change their outlook and turn their life around on our programmes, improving their futures considerably. Our programme journey includes:

FIRST TRACKS 2-day introduction to skiing and snowboarding enriched with life skills sessions that build resilience, responsibility and self-esteem. Young people gain an accredited Snow Life Award.

GRADUATE 5 weekends of snowsports training, enhanced by life skills sessions that spotlight career opportunities within the snowsports industry through inspiring talks. Young people also engage in mental health workshops and have access to 1-1 counselling sessions from this point. Young people gain an ASDAN certificate in Sports and Fitness.

EXCEL 10 weeks of advanced snowsports training with the British Association of Snowsports Instructors (BASI), including a weeklong residential in a European Ski Resort. Integrated life skills and wellbeing workshops help participants set and achieve personal goals, culminating in BASI-trained instructor status along with Safeguarding and First Aid certifications.

At this stage, our young people become the next generation of instructors, supporting new participants on their Snow Camp journey — often from the same neighbourhoods and youth organisations. We recognise that young people are more likely to be inspired and get involved when they see their peers actively delivering our programmes. Our approach not only empowers our youth instructors but also inspires new participants to envision their own success, creating a strong, supportive community.

Once the young people complete Excel the following pathways become available:

FUTURES Snow Camp Futures is an exciting new addition to our programmes designed for young people aged 16+ who have successfully completed or are on the Snow Camp journey. This initiative serves as the next step in their development, providing a structured and supportive pathway into further training and employment.

APPRENTICESHIP Young people secure a full-time, one-year position at Snow Camp which incorporates delivery, instructing and work placements with snowsports industry partners alongside an NVQ Standard in Community Activator Coach / SVQ in Sports Coaching and BASI Level 1 Instructor qualification.

YOUTH FORUM A dedicated community for young people who have completed our programmes, ensuring Snow Camp remains youth-led. This initiative provides co-productive opportunities for participants to collaborate with our staff and Apprentices as youth volunteers in each region.





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*Public benefit*

**Snow Camp's mission is to turn young lives around through the power of snowsports combined with engaging opportunities, positive relationships and life-changing progression.**

Snow Camp is a life changing snowsports charity delivering an accredited journey of snowsports focused youth programmes at indoor snow centres and outdoor slopes across the UK. Our programmes take young people, who would never otherwise have the opportunity, from absolute beginners to trained snowsports instructors over the course of a year; before opening up further volunteering, apprenticeship and employment opportunities. Alongside learning to ski or snowboard, our young people also gain essential life skills and ready-to-work vocational training, earning a range of qualifications and receiving mental health support, as they progress through the year.

For full and up to date information please see: www.snow-camp.org.uk

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17 (5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives and Activities" and "Achievements and Performance" for the year, relate in detail the benefit that the charity provides to the public.





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### Achievements and performance

#### Snow Camp Programmes 2024-25

Across London, the Midlands, North-West and Scotland, we worked with over 90 youth project partners to support 1,108 young people - opening new doors and building confidence on and off the slopes.

108 former Snow Camp young people returned as youth volunteers, dedicating a record-breaking 10,827 hours to mentor and inspire their peers.

948 young people completed our 2-day First Tracks programme, providing their first ever experience of snowsports.

224 progressed onto our 5-day Graduate programme, developing their snowsports skills alongside life skills sessions and mental wellbeing workshops.

80% of young people made new friends from a different estate, Ward or Borough on Snow Camp programmes.

88 went onto our 10-day Excel programme to gain their BASI Foundation Instructor qualification alongside First Aid, Mental Health First Aid and Safeguarding certificates followed by 80 young people attending a life-changing week in Andorra - their first experience of the real mountains.

8 Apprentices progressed on to their NVQ

The following achievements were also noted amongst our young people:
94% improved their confidence
80% increased their persistence
87% stepped out of their comfort zone
91% developed a sense of achievement
87% talked to new people
68% improved their listening skills
97% felt pride
68% helped others

#### Our Young People

This year, on Snow Camp programmes:

53% of young people attending Snow Camp were female, outnumbering boys for the second year.
42% were from black and diverse ethnic communities.
16% were young carers
10% were in Local Authority Care or Care Leavers
55% lived in the 30% most deprived UK postcodes according to the National Indices of Deprivation with 23% living in area 1, the most deprived.

50% of young people nationally were entitled to free school meals, therefore living in a household with an income of less than £7,400. With our young people likely to be food insecure, we provided lunch on all programmes.

15% of our young people attended Snow Camp with a disability.

With a growing number of neurodivergent young people accessing our programmes, including those with autism, ADHD, dyslexia, dyspraxia and other additional learning needs, our Programme Managers and Wellbeing Managers undertook specialised training throughout the year to better support their needs. This included training in neurodiversity awareness, trauma-informed practice, inclusive communication strategies, sensory needs support and adapting activities to ensure accessibility for all participants.

One of Snow Camp's aims is to teach young people the skills they need and raise their aspirations through new qualifications, vocational training, employment opportunities and apprenticeships.



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*Significant activities and achievements against objectives*

224 young people achieved an ASDAN Certificate in Sport and Fitness.
88 young people achieved certificates in First Aid and Safeguarding.
80 young people achieved their BASI Foundation Instructor Certificates.

83% of our young people go on to positive destinations after Snow Camp including paid employment, apprenticeships and further education.

100% of young people said they are confident in setting achievable goals for themselves since participating in Snow Camp.

**Mental Health and Well-Being**

Since 2018, Snow Camp has supported positive mental health and wellbeing by providing advice and support, workshops and 1 to 1 counselling sessions on all our programmes.

1,066 young people accessed Snow Camp's mental wellbeing support, through live workshops and wellbeing sessions focussing on mindfulness and coping strategies at each programme stage. 111 young people accessed 1:1 wellbeing support.

96% of young people on our programmes stated that they have learnt new coping strategies and where these can help in their daily lives and with their mental health. For many young people, this support's been truly invaluable over the past 12 months.

**Snow Camp named 2025 top Apprenticeship employer in the UK**

In 2024, Snow Camp was thrilled to be named Social Justice Apprentice Employer of the Year at the National Apprenticeship Awards. This year, we went one step further and were recognised as one of the very best SME Apprenticeship Employers in the UK for 2025. Placing 15th out of the Top 50 SME employers, we're not only among the top organisations for Apprenticeships in the country, we're also the highest-ranking charity on this prestigious list.

This achievement is a huge testament to our award-winning Apprenticeship programme and our commitment to helping young people build brighter futures through snowsports, life skills and employability training.





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### Pery Medal

Dan Charlish, Founder and CEO, was awarded the Ski Club of Great Britain's highest accolade, the Pery Medal. In a ceremony held at the London Snow Show on October 19, 2024, Chairman of the Ski Club, Angus Maciver alongside Winter Olympic snowboard medallist and Pery Medal winner, Jenny Jones, presented an unsuspecting Dan with the award, first handed to Sir Arnold Lunn in 1930 in recognition of his achievements in the world of alpine skiing and ski racing.

A unanimous council decision to award Dan Charlish was made for the contribution Snow Camp has made to the snowsports community over the last 21 years, helping thousands of inner-city young people ski or snowboard.

### Fundraising Events

We couldn't have carried out the vital work explained above without our incredible supporters. From ski challenges to runners and hikers, this is just how some people across the country helped us to fundraise in the last year. Thank you all so much!

### Goodwood House, October 2024

A huge thank you to Ned's Fund and Frank Gardner: for an incredible evening at Goodwood House and to the Duke of Richmond for hosting us in such a spectacular setting. Everyone was captivated by Frank's stories and insights, making it a truly memorable night. The event helped raise vital funds for Snow Camp, enabling us to continue empowering young people, just like Ned, who are searching for new paths and purpose. We're pleased to announce that the evening raised over £7,000.

### AJ Bell 3 Valley Rally, April 2025

The 2025 AJ Bell 3 Valley Rally provided an unforgettable 3 days of camaraderie, challenge and life-changing impact; all thanks to the incredible efforts and generosity of our 18 teams who collectively raised a staggering £100,000+ for Snow Camp's work with young people across the UK. We are so grateful to every participant, guest, volunteer and supporter who made this year's event such a resounding success. Of course, we also want to extend a huge thank you to AJ Bell, Beaumier Hotels and our many partners in resort who helped make the magic happen.






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**Inter-Livery Ski Challenge, January 2025**

Once again, Snow Camp are reflecting on an incredible partnership which continues to grow year on year. The 2025 event marked Snow Camp's 7th year in attendance as the Charity Partner raising a staggering £55,000 for Snow Camp's work. In partnership with ESF, Morzine Tourism and Indiana Ventures, we once again ran our Triathlon event, only this time adding on the Snow Camp Curling Challenge as our 4th activity alongside our Après Drinks in the evening. Hosted at the Outdoor Ice Rink in the heart of Morzine, the Curling Challenge was a roaring success, with 4 teams gaining the maximum 10-bonus points available thanks to their poise and accuracy when throwing their stones down the ice. And as for the winner this year, it came down to one single curling stone, between the Grocers and the Salters. It couldn't have been closer!

**KSL Capital Partners**

For the second consecutive year, Snow Camp was delighted to be at The May Fair Theatre in London as the charity partner for the Annual KSL Ski Movie Night. Over 100 guests raised more than £9,000 at a champagne reception and private screening of Land of Giants, the latest film by Matchstick Productions, where legendary skiers tackle massive lines, deep powder and mind-blowing terrain in some of the world's most epic landscapes.

**Snow + Rock**

Partners like Snow+Rock are an integral part of our journey, helping us provide life-changing opportunities for young people across the UK. Through their collaboration with the Pennies donation scheme, Snow+Rock, Cotswold Outdoor and Runners Need have created a powerful platform that transforms everyday shopping into acts of generosity. The Pennies partnership has already raised a remarkable £30,000+ for Snow Camp's life-changing work!

**Knight Frank**

In November, over 60 staff members from global real estate consultancy Knight Frank descended upon The Snow Centre in Hemel Hempstead for the 2nd Knight Frank Charity Ski Day for Snow Camp. The event kicked off with a warm welcome and a buzz of excitement as Knight Frank participants from every level of the organisation met the Snow Camp staff team and young people, before taking to slopes, some for their first ever ski or snowboard lessons. Snow Camp Apprentices and Youth Forum members worked with Hemel instructors throughout the session to guide beginners through the basics while the more experienced skiers took to the main and a head-to-head slalom competition. Along with the fundraising from Knight Frank themselves, the event raised a fantastic £8,650 for Snow Camp.





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**Financial review**

The year ended 30th June 2025 recorded net income over expenditure on general unrestricted funds of £81,979. A designated fund of £148,650 was added to the 23/24 designated fund of £172,532 totalling £321,182 (see note 22) and allocated for the development of Snow Camp programmes over the coming years. Total general unrestricted reserves, now stand at £1,129,555 (See reserves policy below). By comparison, the previous period ended 30th June 2024 recorded net expenditure over income of £25,226, with total general unrestricted reserves being £1,047,576. The charity was then operating under its previous name Switch180 incorporating both Snow Camp and Stop.Breathe.Think, which has since become its own independent charity.

Total income for the year ended 30th June 2025 amounted to £1,354,342 compared to £1,477,842 in the previous period. Total expenditure for the year ended 30th June 2025 amounted to £1,140,225 compared to £1,459,948 in the previous period.

In line with SORP (FRS102), expenditure is analysed into two main categories; charitable activities and raising funds for the charity with the 'charitable ratio' being calculated as 'charitable activities expenditure' as a fraction of 'total expenditure'. In the year ended 30th June 2025 £955,527 of expenditure relates to charitable activities, and £184,698 to raising funds for the charity, a 'charitable ratio' of 84%. By comparison, in the year ended 30th June 2024, £1,300,833 related to charitable activities and £159,115 to raising funds for the charity. The charitable ratio for the previous year was 88%.

*Reserves policy*

We are committed to using our resources in pursuit of our charitable objectives. We are also committed to maintaining a level of reserves that is prudent to meeting ongoing liabilities, sufficient to ensure that all delivery commitments can be met and to protect the long-term future of Snow Camp. Our Reserves Policy seeks to balance these priorities by aiming to hold a level of General Reserves based on the planned expenditure and for any uncertainties for the year.

Our net income over expenditure ended at £230,629. Total reserves, including designated funds, now stand at £1,450,737 (2024: £1,220,108) and total general unrestricted reserves now stand at £1,129,555 (2024: £1,047,576). The trustees are committed to maintaining our general reserves policy to a goal of 9-12 months, in order to ensure the sustainability and growth of the charities going forward. (See note 23).

**Going concern**

The Trustees are pleased to acknowledge that current reserves satisfy our reserves policy and are sufficient to cover forthcoming commitments for the charity going forward. The level of reserves will continue to be monitored quarterly at Snow Camp Trustees meetings and appropriate action will be taken if reserves fall outside the desired range. The Trustees therefore consider the charity to be a going concern.

*Major risks*

Risk management

The trustees have carried out a review of the major risks to which the charity is exposed and considers that systems are in place to mitigate the risks. The major risks are assessed annually by the trustees, taking into consideration factors, external risks and the effects of legislation.

The major risks identified are:

Over reliance on key funders
Adequate and appropriate spread of skills across the trustees

The systems and procedures in place to mitigate these risks include maintaining free reserves at an appropriate level, regular and early funding updates and seeking to broaden the funder base. The charity is also actively recruiting trustees with a broader and complementary range of skills to strengthen leadership capacity and address any identified gaps.



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### Plans for future periods

#### Coach Core

Snow Camp has announced an exciting new partnership with Coach Core, a leading UK charity and social mobility programme that uses sports Apprenticeships to improve the life chances of young people, particularly those facing barriers to employment.

This collaboration combines Snow Camp's unique snowsports model with Coach Core's expertise in Apprenticeship training, opening up new pathways for underserved young people to gain nationally recognised coaching qualifications, earn while they learn and access mentorship and employment opportunities.

The partnership enhances Snow Camp's award-winning Apprenticeship Programme by offering even more robust, structured support to help young people build skills, confidence and careers.

#### Snow Camp Futures

New for 2025! Snow Camp Futures is an exciting new addition to our programmes designed for young people aged 16+ who have successfully completed or are on the Snow Camp journey. Thanks to the generous support of The Wooldridge Trust, this initiative serves as the next step in their development, providing a structured and supportive pathway into further training and employment.

Through a comprehensive Ready-to-Work training programme, Snow Camp Futures will equip young people with essential skills, qualifications, and hands-on experience to confidently transition into work, embrace opportunities and thrive in their chosen career paths.

With more than 20 years' experience and strong relationships built across the snowsports industry and beyond, now is the right time to develop a fully comprehensive framework through which young people can access structured training and opportunities that will have a lasting impact, in a safe and supportive environment. Our deep-rooted connections and expertise place us in a unique position to build the experience and confidence needed for our young people to succeed in the workplace and train alongside our snowsports industry partners across the tourism, hospitality, instructing, retail sectors along with corporate partnerships in the finance and business sectors.





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### Structure, governance and management

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

| | |
|---|---|
| David Ian Brown | |
| Dominic De Terville | |
| Claire Pemberton | (Resigned 31 December 2024) |
| Alan Grant | (Resigned 31 December 2024) |
| Anne Stuart Taylor | (Resigned 13 November 2025) |
| Joanne Brown | |
| Antony Barrow | |
| Funmilayo Alassan | (Resigned 2 July 2024) |
| James Palmer-Tomkinson | (Appointed 13 November 2025) |
| Sarah MacDonald | (Appointed 13 November 2025) |

*Recruitment and appointment of trustees*

Procedures have been established for recruiting and supporting trustees. When areas are identified for which, additional trustees would be helpful, an open recruitment process is scheduled, utilising wide and inclusive search methods such as advertising and networking with other charities. In addition, Board members and the Director use their own networks to encourage suitable people to come forward. An induction and the provision of any required training ensures that new trustees are aware of their responsibilities and enables them to learn about Snow Camp in a structured way so that from the start they understand the charity's objectives. All trustees identify their training needs annually and measures are taken as necessary to ensure that these needs are met.

### Organisational structure

Snow Camp is a registered charity and a company limited by guarantee. It was incorporated on 13th October 2003 and registered as a charity (with the Charity Commission for England and Wales) on 4th December 2003.

Snow Camp was registered as a charity with the Office of the Scottish Charity Regulator (OSCR) on 6th August 2012, (Charity Number SC043344).

The charity was established under a Memorandum of Association, which describes the objects and powers of the charitable company; it is governed under its Articles of Association.

### Decision-making

The Board of Trustees meets at least three times each year to discuss and review planning, development, financial and administrative matters and more frequently as required. The quorum for decision-making of the board can be no less than three Trustees.

### Management

While the Board of Trustees and Founder set company policy and strategy, day to day management of the organisation is delegated to the Senior Management Team: Founder, Dan Charlish, Operations Director, Lara Kinnear, Development Director, Rachel Cruz and Programme Director, Matt Conroy, Operations and HR Director, Julia Smith and Community and Events Director, Dan Keeley who take overall responsibility for ensuring the effective management and forward planning of Snow Camp in line with decisions of the board and the current business plan.

*Remuneration policy*

The remuneration of the staff, including key management, is reviewed annually by the full board.



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**Auditor**

In accordance with the company's articles, a resolution proposing that West & Berry Limited be reappointed as auditor of the company will be put at a General Meeting.

**Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

D. Ian Brown

.....

David Ian Brown

**Trustee**

Date: .....28/01/2026.....



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## STATEMENT OF TRUSTEES' RESPONSIBILITIES

### *FOR THE YEAR ENDED 30 JUNE 2025*

The trustees, who are also the directors of Snow Camp for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which 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 charitable company for that year.

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 estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



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# SNOW CAMP

## INDEPENDENT AUDITOR'S REPORT

## TO THE MEMBERS OF SNOW CAMP

### Opinion

We have audited the financial statements of Snow Camp (the 'charity') for the year ended 30 June 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.



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### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

### Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Audit procedures performed by the engagement team included:

- Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- Made enquiries with management, including consideration of known or suspected instances of fraud or non-compliance;
- Assessing the extent of compliance with the relevant laws and regulations;
- Challenging assumptions and judgements made by management in its significant accounting policies;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations;
- Investigated the rationale behind significant or unusual transactions.



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There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charitable company, and the sector in which they operate. We determined that the following laws and regulations were most significant: Charities Act 2011, Companies Act 2006, Safeguarding Vulnerable Groups Act 2006, Health and Safety law, and employment law.
- We obtained an understanding of how the charitable company are complying with the legal and regulatory frameworks by making inquiries to management.
- We assessed the susceptibility of the financial statements to material misstatement, including how fraud might occur.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Michelle Westbury FCCA

**Michelle Westbury FCCA (Senior Statutory Auditor)**
For and on behalf of West & Berry Limited, Statutory Auditor
Chartered Accountants
Nile House
Nile Street
Brighton
BN1 1HW



13/02/2026
Date: .....

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# SNOW CAMP

## STATEMENT OF FINANCIAL ACTIVITIES
## INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 30 JUNE 2025*

| | Notes | Unrestricted funds general 2025 £ | Unrestricted funds designated 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds general 2024 £ | Unrestricted funds designated 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | | | |
| Donations and legacies | **4** | 950,274 | 148,650 | 99,844 | 1,198,768 | 581,856 | 478,411 | 190,455 | 1,250,722 |
| Charitable activities | **5** | 137,780 | - | - | 137,780 | 129,483 | 19,403 | - | 148,886 |
| Other trading activities | **6** | 11,918 | - | - | 11,918 | 75,470 | - | - | 75,470 |
| Investments | **7** | 5,876 | - | - | 5,876 | 2,763 | 1 | - | 2,764 |
| **Total income** | | 1,105,848 | 148,650 | 99,844 | 1,354,342 | 789,572 | 497,815 | 190,455 | 1,477,842 |
| **Expenditure on:** | | | | | | | | | |
| Raising funds | **8** | 184,698 | - | - | 184,698 | 149,109 | 10,006 | - | 159,115 |
| Charitable activities | **9** | 855,683 | - | 99,844 | 955,527 | 503,849 | 606,529 | 190,455 | 1,300,833 |
| **Total expenditure** | | 1,040,381 | - | 99,844 | 1,140,225 | 652,958 | 616,535 | 190,455 | 1,459,948 |
| Net gains/(losses) on investments | **14** | 16,512 | - | - | 16,512 | 7,332 | - | - | 7,332 |
| **Net income and movement in funds** | | 81,979 | 148,650 | - | 230,629 | 143,946 | (118,720) | - | 25,226 |
| **Reconciliation of funds:** | | | | | | | | | |
| Fund balances at 1 July 2024 | | 1,047,576 | 172,532 | - | 1,220,108 | 903,630 | 291,252 | - | 1,194,882 |
| **Fund balances at 30 June 2025** | | 1,129,555 | 321,182 | - | 1,450,737 | 1,047,576 | 172,532 | - | 1,220,108 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



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# SNOW CAMP

## BALANCE SHEET

### *AS AT 30 JUNE 2025*

| | Notes | 2025 £ | 2025 £ | 2024 £ | 2024 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Investments | **16** | | 94,310 | | 75,392 |
| **Current assets** | | | | | |
| Debtors | **17** | 33,954 | | 73,376 | |
| Cash at bank and in hand | | 1,433,624 | | 1,363,310 | |
| | | 1,467,578 | | 1,436,686 | |
| **Creditors: amounts falling due within one year** | **18** | (111,151) | | (291,970) | |
| **Net current assets** | | | 1,356,427 | | 1,144,716 |
| **Total assets less current liabilities** | | | 1,450,737 | | 1,220,108 |
| **The funds of the charity** | | | | | |
| Unrestricted funds - general | **23** | | 1,129,555 | | 1,047,576 |
| Unrestricted funds - designated | **22** | | 321,182 | | 172,532 |
| | | | 1,450,737 | | 1,220,108 |

The financial statements were approved by the trustees on 28 January 2026

D. Ian Brown

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David Ian Brown

**Trustee**



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# SNOW CAMP

## STATEMENT OF CASH FLOWS

### *FOR THE YEAR ENDED 30 JUNE 2025*

| | Notes | 2025 £ | 2025 £ | 2024 £ | 2024 £ |
|---|---|---|---|---|---|
| **Cash flows from operating activities** | | | | | |
| Cash generated from operations | **27** | | 66,844 | | 27,057 |
| **Investing activities** | | | | | |
| Investment income received | | 3,470 | | 928 | |
| **Net cash generated from investing activities** | | | 3,470 | | 928 |
| **Net cash generated from financing activities** | | | - | | - |
| **Net increase in cash and cash equivalents** | | | 70,314 | | 27,985 |
| Cash and cash equivalents at beginning of year | | | 1,363,310 | | 1,335,325 |
| **Cash and cash equivalents at end of year** | | | 1,433,624 | | 1,363,310 |



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## 1 Accounting policies

**Charity information**

Snow Camp is a private company limited by guarantee incorporated in England and Wales. The registered office is 306a Portland Road, Hove, BN3 5LP.

### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are recognised on an accruals basis, accounted for in relation to the period that they relate. Where grants have been received for capital items, the total grant has been disclosed in the Statement of Financial Activities and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset.

Where grants are received during the year under review but relate to a later period, and there are conditions that need to be met, the amount is deferred under Grants in Advance in the Balance Sheet.



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## 1 Accounting policies

### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

### 1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***



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Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.



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**1 Accounting policies**

***Derecognition of financial liabilities***
Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.9 Employee benefits**
The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.10 Retirement benefits**
Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Prior year restatement**

The prior year figures have been amended to reclassify items from support costs to direct costs. Investments have been reclassified from current asset investments to fixed asset investments to reflect the charity's intentions to hold investments for the long term. There has been no impact on the surplus or reserves for the year ended 30 June 2024.

**4 Income from donations and legacies**

| | Unrestricted funds general 2025 £ | Unrestricted funds designated 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds general 2024 £ | Unrestricted funds designated 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|---|---|
| Donations and gifts | 378,036 | 1,823 | - | 379,859 | 92,279 | 19,545 | 110,000 | 221,824 |
| Grants | 477,805 | - | 99,844 | 577,649 | 302,000 | 250,518 | 80,455 | 632,973 |
| Other | 94,433 | 146,827 | - | 241,260 | 187,577 | 208,348 | - | 395,925 |
| | 950,274 | 148,650 | 99,844 | 1,198,768 | 581,856 | 478,411 | 190,455 | 1,250,722 |



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## 5 Income from charitable activities

| | Unrestricted funds general 2025 £ | Unrestricted funds designated 2025 £ | Total 2025 £ | Unrestricted funds general 2024 £ | Unrestricted funds designated 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| **Charitable activities** | | | | | | |
| Income from service level agreements | 137,780 | - | 137,780 | 129,483 | 19,403 | 148,886 |

## 6 Income from other trading activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Membership subscriptions and sponsorships | - | 75,470 |
| Other income | 11,918 | - |
| Other trading activities | 11,918 | 75,470 |

## 7 Income from investments

| | Unrestricted funds general 2025 £ | Unrestricted funds designated 2025 £ | Total 2025 £ | Unrestricted funds general 2024 £ | Unrestricted funds designated 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| Income from listed investments | 1,745 | - | 1,745 | 1,441 | - | 1,441 |
| Interest receivable | 4,131 | - | 4,131 | 1,322 | 1 | 1,323 |
| | 5,876 | - | 5,876 | 2,763 | 1 | 2,764 |



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## 8 Expenditure on raising funds

| | Unrestricted funds general 2025 £ | Unrestricted funds designated 2025 £ | Total 2025 £ | Unrestricted funds general 2024 £ | Unrestricted funds designated 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| **Fundraising and publicity** | | | | | | |
| Other fundraising costs | 149,705 | - | 149,705 | 149,109 | 10,006 | 159,115 |
| Staff costs | 34,993 | - | 34,993 | - | - | - |
| | 184,698 | - | 184,698 | 149,109 | 10,006 | 159,115 |

## 9 Expenditure on charitable activities

| | Charitable activities 2025 £ | Charitable activities 2024 £ |
|---|---|---|
| **Direct costs** | | |
| Staff costs | 498,351 | 670,089 |
| Transport hire | 30,258 | 26,456 |
| Travel & subsistence | 46,960 | 59,285 |
| Recruitment & training | 2,527 | 6,218 |
| Health & safety costs | 297 | 3,487 |
| Ski equipment/storage | 5,583 | 5,816 |
| Ski lessons and passes | 216,460 | 159,673 |
| Programme materials | 4,447 | 3,276 |
| Other direct costs | 13,811 | 23,075 |
| Promotional materials | 1,408 | 4,995 |
| Overseas opportunities | 7,608 | 6,283 |
| Counselling | - | 88,216 |
| Stop Breathe Think | - | 117,001 |
| Other staff costs | 42,017 | 43,491 |
| Office costs | 63,404 | 55,696 |
| | 933,131 | 1,273,057 |
| **Share of support and governance costs (see note 10)** | | |
| Support | 22,396 | 27,776 |
| | 955,527 | 1,300,833 |
| **Analysis by fund** | | |
| Unrestricted funds - general | 855,683 | 503,849 |
| Unrestricted funds - designated | - | 606,529 |
| Restricted funds | 99,844 | 190,455 |
| | 955,527 | 1,300,833 |



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## 10 Support costs allocated to activities

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Governance costs | 22,396 | 27,776 |
| **Analysed between:** | | |
| Charitable activities | 22,396 | 27,776 |

| | 2025 | 2024 |
|---|---|---|
| **Governance costs comprise:** | £ | £ |
| Audit fees | 10,800 | 7,400 |
| Legal and professional | 11,596 | 20,376 |
| | 22,396 | 27,776 |

## 11 Auditor's remuneration

| Fees payable to the charity's auditor and associates: | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| **For audit services** | | |
| Audit of the financial statements of the charity | 7,800 | 6,240 |
| **For other services** | | |
| Fees payable to prior year auditors | 1,200 | - |
| All other non-audit services | 1,800 | 1,200 |
| | 3,000 | 1,200 |

## 12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

## 13 Employees

The average monthly number of employees during the year was:

| | 2025 | 2024 |
|---|---|---|
| | Number | Number |
| | 24 | 26 |



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## 13 Employees

| Employment costs | 2025 £ | 2024 £ |
|---|---|---|
| Wages and salaries | 482,558 | 605,881 |
| Social security costs | 29,767 | 44,702 |
| Other pension costs | 21,019 | 19,506 |
| | 533,344 | 670,089 |

The number of employees whose annual remuneration was more than £60,000 is as follows:

| | 2025 Number | 2024 Number |
|---|---|---|
| £70,001 to £80,000 | - | 1 |

**Remuneration of key management personnel**

The remuneration of key management personnel was as follows:

| | 2025 £ | 2024 £ |
|---|---|---|
| Aggregate compensation | 66,686 | 87,365 |

## 14 Gains and losses on investments

| Gains/(losses) arising on: | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Revaluation of investments | 16,512 | 7,332 |

## 15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.



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## 16 Fixed asset investments

| | Listed investments | Cash in portfolio | Total |
|---|---|---|---|
| | £ | £ | £ |
| **Cost or valuation** | | | |
| At 1 July 2024 | 47,563 | 27,829 | 75,392 |
| Valuation changes | 16,512 | 2,406 | 18,918 |
| At 30 June 2025 | 64,075 | 30,235 | 94,310 |
| **Carrying amount** | | | |
| At 30 June 2025 | 64,075 | 30,235 | 94,310 |
| At 30 June 2024 | 47,563 | 27,829 | 75,392 |

## 17 Debtors

| | 2025 | 2024 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Trade debtors | 19,049 | 35,076 |
| Other debtors | 5,619 | 5,600 |
| Prepayments and accrued income | 9,286 | 32,700 |
| | 33,954 | 73,376 |

## 18 Creditors: amounts falling due within one year

| | Notes | 2025 | 2024 |
|---|---|---|---|
| | | £ | £ |
| Deferred income | **19** | 54,140 | 37,082 |
| Trade creditors | | 11,640 | 18,119 |
| Other creditors | | 35,771 | 230,529 |
| Accruals | | 9,600 | 6,240 |
| | | 111,151 | 291,970 |

## 19 Deferred income

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Other deferred income | 54,140 | 37,082 |

Deferred income is included in the financial statements as follows:



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## 19 Deferred income

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Deferred income is included within: | | |
| Current liabilities | 54,140 | 37,082 |
| Movements in the year: | | |
| Deferred income at 1 July 2024 | 37,082 | 222,342 |
| Released from previous periods | (37,082) | (222,342) |
| Resources deferred in the year | 54,140 | 37,082 |
| Deferred income at 30 June 2025 | 54,140 | 37,082 |

## 20 Retirement benefit schemes

| Defined contribution schemes | 2025 £ | 2024 £ |
|---|---|---|
| Charge to profit or loss in respect of defined contribution schemes | 21,019 | 19,506 |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount of pension contributions within creditors at the year end is £3,618 (2024: £3,095).

## 21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 July 2024 | Incoming resources | Resources expended | At 30 June 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Webster Charitable Trust | - | 15,000 | (15,000) | - |
| John Lyon's Charity | - | 30,000 | (30,000) | - |
| Tallow Chandlers Company | - | 4,000 | (4,000) | - |
| David Wilson Foundation | - | 2,376 | (2,376) | - |
| Heart of England | - | 6,274 | (6,274) | - |
| National Lottery Reaching Communities | - | 42,194 | (42,194) | - |
| | - | 99,844 | (99,844) | - |



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## 21 Restricted funds

| Previous year: | At 1 July 2023 | Incoming resources | Resources expended | At 30 June 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Webster Charitable Trust | - | 20,000 | (20,000) | - |
| Mickel Foundation | - | 5,000 | (5,000) | - |
| John Lyon's Charity | - | 35,000 | (35,000) | - |
| Anand & Sethi Family Trust | - | 1,000 | (1,000) | - |
| Tallow Chandlers Company | - | 4,000 | (4,000) | - |
| Sashton Family Trust | - | 5,000 | (5,000) | - |
| Cheshire Community Foundation | - | 2,500 | (2,500) | - |
| Liverpool Charity and Voluntary Services | - | 1,063 | (1,063) | - |
| Channel Training | - | 1,000 | (1,000) | - |
| Alpkit Foundation | - | 200 | (200) | - |
| Ned's Fund | - | 5,692 | (5,692) | - |
| A J Bell | - | 85,000 | (85,000) | - |
| Snowcentre Ltd | - | 10,000 | (10,000) | - |
| Idea Consult Ltd | - | 15,000 | (15,000) | - |
| | - | 190,455 | (190,455) | - |

The purpose of restricted funds is:

Webster Charitable Trust - Snow Camp Scotland
John Lyon's Charity - Snow Camp London
Tallow Chandlers Company - Snow Camp London
David Wilson Foundation - Snow Camp Midlands
Heart of England - Snow Camp Midlands
National Lottery Reaching Communities - Snow Camp Scotland and Snow Camp Midlands



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## 22 Unrestricted funds - designated

These are designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 July 2024 | Incoming resources | Resources expended | At 30 June 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| 3 Valley Ralley income | 172,532 | 148,650 | - | 321,182 |

| Previous year: | At 1 July 2023 | Incoming resources | Resources expended | At 30 June 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| 3 Valley Ralley income | 175,122 | 172,532 | (175,122) | 172,532 |
| Stop.Breathe.Think reserves | 116,130 | 325,283 | (441,413) | - |
| | 291,252 | 497,815 | (616,535) | 172,532 |

Designated Funds
3 Valley Ralley is allocated for the development of Snow Camp programmes over the coming years

## 23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

| | At 1 July 2024 | Incoming resources | Resources expended | Gains and losses | At 30 June 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General funds | 1,047,576 | 1,105,848 | (1,040,381) | 16,512 | 1,129,555 |

| Previous year: | At 1 July 2023 | Incoming resources | Resources expended | Gains and losses | At 30 June 2024 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General funds | 903,630 | 789,572 | (652,958) | 7,332 | 1,047,576 |



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## 24 Analysis of net assets between funds

| | Unrestricted funds general 2025 £ | Unrestricted funds designated 2025 £ | Total 2025 £ |
|---|---|---|---|
| **At 30 June 2025:** | | | |
| Investments | 94,310 | - | 94,310 |
| Current assets/(liabilities) | 1,035,245 | 321,182 | 1,356,427 |
| | 1,129,555 | 321,182 | 1,450,737 |

| | Unrestricted funds general 2024 £ | Unrestricted funds designated 2024 £ | Total 2024 £ |
|---|---|---|---|
| **At 30 June 2024:** | | | |
| Investments | 75,392 | - | 75,392 |
| Current assets/(liabilities) | 972,184 | 172,532 | 1,144,716 |
| | 1,047,576 | 172,532 | 1,220,108 |

## 25 Operating lease commitments

**Lessee**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2025 £ | 2024 £ |
|---|---|---|
| Within one year | 19,838 | 17,000 |
| Between two and five years | 7,083 | 24,083 |
| | 26,921 | 41,083 |

The amount of rent paid under operating leases was £26,925 (2024: £19,725).



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## 26 Related party transactions

Ian Brown, trustee, is a director of Snowcentres Limited, Hemel Snowcentres Limited and Traffordcity Snowcentre Limited. Snow Camp has rented facilities from the group during the year totalling £59,456 (2024: £37,076).

During the year trustees have made donations without conditions totalling £4,383 (2024: £3,500).

Stop.Breathe.Think. (SBT) is a charity of which Joanne Brown, trustee, and Lara Kinnear, managing director, are trustees. During the year Snow Camp incurred costs on behalf of SBT of £7,426 (2024: £nil), received income on behalf of SBT of £83,329 (2024: £nil) and recharged rent to SBT of £6,200 (2024: £nil). The balance at the year end owed from the charity to SBT was £22,684 (2024: £220,235).

## 27 Cash generated from operations

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| Surplus for the year | 230,629 | 25,226 |
| **Adjustments for:** | | |
| Investment income recognised in statement of financial activities | (5,876) | (2,764) |
| Fair value gains and losses on investments | (16,512) | (7,332) |
| **Movements in working capital:** | | |
| Decrease/(increase) in debtors | 39,422 | (27,476) |
| (Decrease)/increase in creditors | (197,877) | 224,663 |
| Increase/(decrease) in deferred income | 17,058 | (185,260) |
| **Cash generated from operations** | 66,844 | 27,057 |

## 28 Analysis of changes in net funds

The charity had no material debt during the year.



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# Audit Trail

## Tamper Verification

To check if this file has been modified after being signed, please go to:

https://www.encyro.com/my/esign/verify

Upload the file. The result will indicate if the file contents have been tampered with.

**File 1 of 2: Snow Camp accounts 30 June 2025 formatted version.pdf**

## Signed By

**Signer:** Ian Brown (ian@snow-camp.org.uk)
**Identity Check:** Email Authentication
**Signature Type:** Typed
**Time Zone:** UTC-00:00, Europe/London (Greenwich Mean Time)

**Signer:** Michelle Westbury (michelle@westandberry.co.uk)
**Identity Check:** Login with account
**Signature Type:** Typed
**Time Zone:** UTC-00:00, Europe/London (Greenwich Mean Time)

## Event Log

**Feb 6, 2026, 10:47:11 AM -** Email notification delivered to Ian Brown (ian@snow-camp.org.uk).

**Feb 6, 2026, 10:47:11 AM -** Email notification sent to Ian Brown (ian@snow-camp.org.uk).

**Feb 13, 2026, 9:19:49 AM -** Ian Brown (ian@snow-camp.org.uk) opened the email notification (estimated), from 85.210.241.2.

**Feb 13, 2026, 11:09:32 AM -** Ian Brown (ian@snow-camp.org.uk) viewed the document(s), from 85.255.26.227.

**Feb 13, 2026, 11:10:59 AM -** Ian Brown (ian@snow-camp.org.uk) electronically signed or completed the document(s), from 85.255.26.227.

**Feb 13, 2026, 11:11:26 AM -** Email notification delivered to Michelle Westbury (michelle@westandberry.co.uk).

**Feb 13, 2026, 11:11:26 AM -** Email notification sent to Michelle Westbury (michelle@westandberry.co.uk).

**Feb 13, 2026, 11:11:37 AM -** Michelle Westbury (michelle@westandberry.co.uk) opened the email notification (estimated), from 185.95.77.2.

**Feb 13, 2026, 11:11:39 AM -** Michelle Westbury (michelle@westandberry.co.uk) viewed the document(s), from 185.95.77.2.

**Feb 13, 2026, 11:12:14 AM -** Michelle Westbury (michelle@westandberry.co.uk) electronically signed or completed the document(s), from 185.95.77.2.

END OF LOG

**Snow Camp**

England & Wales - Charity number 1101030

# Accounts

Docusign Envelope ID: F1EB40EB-C5F5-4FDE-BCC2-A49D13AABA28

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
for the year ended 30th June 2024 for Snow Camp – previously operating as Switch180
incorporating both Snow Camp and Stop.Breathe.Think (a company limited by guarantee)

# ANNUAL REVIEW AND ACCOUNTS 2023-24

SNOW CAMP

STOP. BREATHE. THINK.

Online Counselling
for Young People.
**Without the wait.**

REGISTERED COMPANY NUMBER: 04929970 (England and Wales)
REGISTERED CHARITY NUMBER: England and Wales: 1101030, Scotland: SC043344

Docusign Envelope ID: F1EB40EB-C5F5-4FDE-BCC2-A49D13AABA28

## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

## CONTENTS OF THE FINANCIAL STATEMENTS
## FOR THE YEAR ENDED 30 JUNE 2024


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| **Statement of Financial Activities** | 17 |
| **Balance Sheet** | 18 |
| **Cash Flow Statement** | 19 |
| **Notes to the Cash Flow Statement** | 20 |
| **Notes to the Financial Statements** | 21 to 32 |
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# SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 30TH JUNE 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 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 (FRS 102) (effective 1 January 2019).

### Public Benefit

**Switch180 is the umbrella for two charitable programmes supporting young people: Snow Camp and Stop.Breathe.Think.**

The overall mission of Snow Camp and Stop.Breathe.Think is to turn young lives around through physical and mental health support.

We believe that every young person in the UK should have access to positive opportunities and support. We help those who are 21 and younger to gain the skills and tools they need to live positive and healthy lives.

For full and up to date information please see:

**www.snow-camp.org.uk**
**www.stopbreathethink.org.uk**

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17 (5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives and Activities" and "Achievements and Performance" for the year, relate in detail the benefit that the charity provides to the public.

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## OBJECTIVES AND ACTIVITIES

### Aims, Objectives and Significant Activities

During the pandemic Stop.Breathe.Think was launched to support young people during lockdown alongside ongoing Snow Camp programmes. As a structure, Switch180 was created to ensure the smooth running of both charities under one roof.

As a youth charity at heart, Covid created an opportunity for us to help more young people. We now believe we are at the next natural stage of this journey; to enable Stop.Breathe.Think to operate as a separate charity in its own right and for Snow Camp to operate as its own charity once again. Therefore, phasing out the Switch180 structure.

Apart from a shared focus on young people, Snow Camp and Stop.Breathe.Think deliver very different missions, both hugely important in their own right but separate in scope, scale and outcomes. It is important that they are now recognised independently and for each charity to fundraise, communicate and be administered individually.

From 1st July 2024, Stop.Breathe.Think was listed on the Register of Charities with the Registered Charity Number 1206068.

We feel hugely positive and excited about the road ahead. We have created two life changing charities, each delivering fantastic support and with the potential to positively impact the lives of thousands of young people over the coming years.

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# Snow Camp

### Our Mission

Our mission is to turn young lives around through the power of snowsports, combined with engaging opportunities, positive relationships, and life-changing progression.

### Our Vision

Our vision is for snowsports to be available to all and for young people to achieve their full potential through positive opportunities.

### Our Objectives

DEVELOP life skills through learning to ski or snowboard, building resilience, perseverance and determination whilst overcoming fear and instantaneously gaining a sense of achievement.

TEACH young people the skills they need and raise their aspirations through new qualifications, vocational training, employment opportunities and apprenticeships on our programmes.

SUPPORT positive mental health and wellbeing by providing advice and support, workshops and 1 to 1 counselling sessions on all our programmes.

CONNECT young people from a diverse range of backgrounds and communities, enabling them to build friendships and experience inclusivity.

IMPROVE accessibility and participation in snowsports to promote equality and inclusivity.

INSPIRE young people through opportunities to experience new mountain environments to widen their horizons and achieve long-lasting inspirational impact.



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## Our Programmes

FIRST TRACKS 2-day introduction to skiing and snowboarding with classroom-based life skills sessions focusing on resilience, responsibility, confidence and overcoming fears. Young people gain an accredited Snowsport England Snow Life Award.

GRADUATE 5 weekends of snowsports training with life skills sessions focusing on career opportunities. Representatives from the industry, our patrons and Youth Forum all give inspiring talks. Young people gain an ASDAN certificate in Sport and Fitness and also take part in mental health and wellbeing workshops from this stage onwards with access to 1-1 counselling throughout.

EXCEL 10 weeks of snowsports development and instructor training with British Association of Snowsports Instructors (BASI), including a weeklong residential in a European ski resort. Alongside advanced snowsports training the young people gain their First Aid, Safeguarding and Mental Health Awareness qualifications.

Once the young people complete Excel the following pathways become available:

VOLUNTEER Once the young people complete their instructor training, they become our ambassadors as youth instructors on our programmes, teaching the next cohort of young people. We know young people are more likely to engage with our activities if their peers are a key component of their training. Not only is this empowering for them, but it's also inspirational for the new young people. Many young people will know these young instructors from their neighbourhoods and youth organisations showing them what they themselves could achieve in just one year. It's through these positive relationships that we're able to get feedback from, listen to and respond to the young people we're supporting.

APPRENTICESHIP young people are provided with full time employment for 1 year at Snow Camp which incorporates placements with snowsports industry partners alongside an NVQ Standard in Community Activator Coach or an SVQ in Sports Coaching and BASI Level 1 Instructor qualification. Our apprentices deliver First Tracks, Graduate and Excel alongside our youth volunteers with our Programme Managers supporting. Apprentices take part in mental health workshops and have access to 1-1 counselling sessions. We also offer mental health training opportunities including a Level 1 Introduction to Counselling Skills qualification.

YOUTH FORUM a community for young people who have completed our courses as well as for those who are currently enrolled. The Youth Forum ensures Snow Camp is youth led by providing co-productive opportunities for young people to work alongside our staff and apprentices as youth volunteers in each region. There are regional meet ups as well as one national Youth Board.

## Significant activities

2023/24 was a landmark year for Snow Camp - our 20th anniversary year as a national snowsports charity! We engaged 860 young people nationally and built new partnerships with 60 youth organisations. Each young person, from London, the Midlands, the North-West and Scotland were referred to us by their youth worker as needing an engaging opportunity to build positive relationships and life-changing progression.

We engaged and maintained a positive involvement with each young person through our youth-led journey of accredited programmes, delivered in new environments, where they could thrive. Over the course of the year, 990 qualifications were gained, 3,164 volunteer hours took place over the year - more than any previous year - and 78 young people and our 8 Apprentices attended the 2023/24 Excel residential to Andorra, a life-changing week and first experience of the real mountains.

We were also the proud winners of the Social Justice Apprentice Employer of the Year at the South East National Apprenticeship Awards. We were honoured to attend the awards ceremony and be recognised alongside many other fantastic organisations committed to supporting people into and through apprenticeships who are under-represented.

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## Our Young People

Snow Camp are committed to reaching young people who would not otherwise experience the lifelong benefits of snowsports. With our life skills and wellbeing support, they are learning more than a new sport. We delivered 277 life skills workshops, showing young people how perseverance, overcoming fear and setting goals on the slopes can also be applied to every area of their lives.

53% of young people attending Snow Camp were female, outnumbering boys for the first time in our history.
18% of our young people attended Snow Camp with a disability.
44% were from black and diverse ethnic communities.
1 in 5 were young carers

## Mental Health and Well-Being

Snow Camp supports positive mental health and wellbeing by providing advice and support, workshops and 1 to 1 counselling sessions on all our programmes.

Support from our Wellbeing Managers is always available through tough times. 841 young people accessed Snow Camp's mental wellbeing support, through free 1:1 counselling sessions, group wellbeing sessions focussing on mindfulness and coping strategies and live workshops delivered at each programme stage. For many young people, this support's been truly invaluable over the past 12 months.

95% of young people on our programmes agreed that they have learnt new coping strategies and where these can help in their daily lives and with their mental health.

95% said they have a better understanding of well-being and have gained the skills and strategies to look after their own mental health.

## Education

One of Snow Camp's aims is to teach young people the skills they need and raise their aspirations through new qualifications, vocational training, employment opportunities and apprenticeships on our programmes. This year, on Snow Camp programmes:

177 young people achieved an ASDAN Certificate in Sport and Fitness.
78 young people achieved certificates in First Aid and Safeguarding.
51 young people achieved their BASI Foundation Instructor Certificates.

Our apprentices achieved a certificate in Level 1 Counselling Skills, an SVQ/NVQ in Sports Coaching and Level 1 BASI Instructing qualifications.

25 Snowsports industry work placements took place, provided through our industry partners.

80% of young people go on to positive destinations after Snow Camp including paid employment, apprenticeships and further education.

100% of young people said they are confident in setting achievable goals for themselves since participating in Snow Camp.

**"I have been through so much recently, but Snow Camp has offered an escape from that. Being part of Snow Camp is about learning what you can do, the things you can reach, and making new friends. I could go around the world with this potentially. I'm going to stick at this and not give up on things like I have in the past"** Tieran, Scotland

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### Fundraising Events

We couldn't have carried out the vital work explained above without our incredible supporters. From ski challenges to runners and hikers, this is just how some people across the country helped us to fundraise in the last year. Thank you all so much!

### 20 Year Anniversary Ball

In October 2023, the stunning 'Underglobe' on London's South Bank welcomed over 300 guests, supporters and young people at a very special evening celebrating 20 years of youth charity Snow Camp. Hosted by our wonderful patrons Chemmy Alcott and Graham Bell, the evening was one to remember. A staggering £100,000 was raised thanks to the huge generosity of our supporters who kindly bid, donated, pledged and stood up in support of Snow Camp's work with young people.

### Knight Frank Charity Day

On Friday 6th October, Snow Camp were delighted to host a corporate Charity Day for 50 colleagues from Knight Frank, with special appearances from British ski cross athlete Ollie Davis, British alpine ski racer Charlie Raposo, and Snow Camp Patron and international freeskier Warren Smith. Hosted at The Snow Centre, Hemel Hempstead, representatives from across Knight Frank's business came together to support Snow Camp, raising more than £15,000 whilst enjoying a full day of snowsports action, with lessons and tips from Ollie, Charlie and Warren thrown in, supported by Snow Camp young people Darnel, Sophia, Jay Jay, Alice and Milky.

### 2024 Inter-Livery Ski Championships

On the 24th - 27th January 2024, team Snow Camp were back in Morzine for the annual Inter-Livery Ski Championships (ILSC), where we were delighted to once again be the official charity partner for this fantastic event. Snow Camp were delivering a Team Triathlon on the opening day of the Championships; an incredible 116 participants took part, 29 teams of 4 in total - made up of Livery Company skiers, guests and sponsors. There was a fantastic atmosphere throughout the day as teams took on the Giant Slalom, followed by a Biathlon, followed by a Snow Shoe Hike, scoring points for their times in each element. The event raised over £57,000!

### 2024 AJ Bell 3 Valley Rally

Back by popular demand, the AJ Bell 3 Valley Rally for Snow Camp returned to Val Thorens for its second edition in April 2024, with 18 incredible teams taking on 6 epic snowsport challenges over 2 non-stop days whilst fundraising to support Snow Camp's life-changing across the UK. Day 1 of the event started with a spectacular Le Mans start, sending all 72 participants off on their opening ski orienteering challenge. Over the course of the next 2 days teams each then undertook a team biathlon, a snow shoe hike, a team distance challenge, a duel parallel slalom and attempted the longest zip wire in the alps to complete their challenge. The event raised over £250,000 for Snow Camp!



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# Stop.Breathe.Think

**Our Mission**
Our mission is to support children and young people's mental health nationally by making personalised counselling accessible, available and affordable.

**Our Vision**
Our vision is for every child and young person to have someone to talk to. Without barriers, without stigma and without the wait.

**Our Objectives**
BUILD a better tomorrow for children and young people.

ENGAGE children and young people to access counselling through a personalised and youth-centred approach.

PROVIDE professional and friendly safe spaces online for children and young people to talk and be heard.

EMPOWER children and young people with the skills and strategies to manage challenges and live happy and healthy lives.

CONNECT the social care, healthcare and education sectors with our service to provide better mental health support nationally.

ENSURE a common language to share outcomes across sectors supporting children and young people.



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## Our Service

In November 2020, we launched Stop.Breathe.Think in response to the Covid-19 pandemic. Our unique mental health service offers accessible counselling sessions and support to any young person who would like to talk. There are no wait times and young people are matched with counsellors who specialise in their needs. We're able to ensure that young people can get the right, targeted support they need now.

Our work across 2023/24 highlighted the growing and urgent need for greater access to mental health support for children and young people across the country. To date, Stop.Breathe.Think has been able to:

- Support 3,571 children and young people
- Partner with 150 children and youth organisations
- Deliver 22.672 therapy sessions
- Support over 1,200 young people via our 24-hour text service in partnership with Shout.




## Significant activities

This year, 526 children and young people received counselling with Stop.Breathe.Think.

60% were female, 37% male and 3% non-binary. 24% were neurodivergent including those with autism, ADHD, OCD, dyspraxia, dyslexia, dyscalculia, DLD, Tourette's & more and 7% were reached from the LGBTQIA+ community.

49% of children and young people lived in Indices of Multiple Deprivation (IMD) 1-4, with a further 35% living in areas 5-8. We are also proud to have supported a diverse cohort of young people from across the country.

We have also put actions in place to ensure we're reaching the young people who need us the most and who would otherwise be unable to access support. We continued with our means tested model for self and parent referrals to gain instant access to the service completely free of charge and built partnerships with schools and youth organisations across the country to provide counselling to those struggling with adverse childhood experiences.

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Our partnerships enabled us to reach and support children and young people who might be affected by the stigma of mental health in their communities, social or economic pressures, or would struggle to access a GP and get on a conventional NHS waiting list. We also reached the children and young people who needed our support new social media campaigns.

17% of referrals came were through our Social Media campaigns
36% were referred through 54 of our partner organisations
46% were self-referrals or made by a parent or guardian

92% of children and young people said they had improved mental health thanks to Stop.Breathe.Think

**"Thank you for helping my son it's been a very hard 3 years of trying to get him help, finally he has had some. Thank you very much for helping it may not be long but it's something no one else has done, thank you so, so much you have been amazing with him, thank you."** Parent

Our counsellors said that 93% of service users had made progress and moved on positively with their mental health and wellbeing.

**"I found it tough talking to a stranger, but my counsellor was easy to talk to. She made me feel comfortable and I was able to talk about what was on my mind."** Annie, 16

### Fundraising Events

#### Swiss Life Asset Managers UK

Stop.Breathe.Think enjoyed its very first corporate event during mental health awareness week, with an evening of stirring speakers, auctions, impromptu ski lessons and a wonderful dinner, all put together by Swiss Life Asset Managers UK. In just a few hours, Stop.Breathe.Think and a room of amazing new supporters raised an incredible £28,000 to support children and young people across the UK in need of mental health support.



Docusign Envelope ID: F1EB40EB-C5F5-4FDE-BCC2-A49D13AABA28



## STRATEGIC REPORT

### Financial position

The year ended 30th June 2024 recorded net income over expenditure of £25,226. Total reserves, now stand at £1,220,108 (see policy below). A designated fund of £172,532 (see note 16) was allocated for the expansion of Snow Camp programmes over the coming years, leaving £1,047,576 total unrestricted reserves. By comparison, the previous period ended 30th June 2023 recorded net expenditure over income of £95,285, with total reserves being £1,194,882.

Total income for the year ended 30th June 2024 amounted to £1,477,842 compared to £1,441,911 in the previous period. A breakdown of grants received is shown in Note 2 to the accounts. Total expenditure for the year ended 30th June 2024 amounted to £1,459,948 compared to £1,353,193 in the previous period.

In line with SORP (FRS102), expenditure is analysed into two main categories; charitable activities and raising funds for the charity with the 'charitable ratio' being calculated as 'charitable activities expenditure' as a fraction of 'total expenditure'. In the year ended 30th June 2024 £1,300,833 of expenditure relates to charitable activities, and £159,115 to raising funds for the charity, a 'charitable ratio' of 88%. By comparison, in the year ended 30th June 2023, £1,161,655 related to charitable activities and £191,538 to raising funds for the charity. The charitable ratio for the previous year was 86%.

**Snow Camp**

Total income for the year ended 30th June 2024 amounted to £1,152,559 for Snow Camp which includes the 2022-23 Designated Reserve Fund of £175,123 following the very successful AJ Bell 3 Valley Rally fundraising event celebrating our 20th year. Total expenditure for the year ended 30th June 2024 amounted to £1,018,535. By comparison, total income for the year ended 30th June 2023 amounted to £1,009,836 and total expenditure amounted to £921,179.

**Stop.Breathe.Think**

Total income for the year ended 30th June 2024 amounted to £325,283 for Stop.Breathe.Think. Total expenditure for the year amounted to £325,383 on service delivery and £116,030 on the transfer of a Designated Reserve in preparation for the transition to its own entity on 1st July 2024, totalling £441,413 for the year ended 30th June 2024. By comparison, total income for the year ended 30th June 2023 amounted to £432,075 and total expenditure amounted to £432,014.

### Reserves policy

We are committed to using our resources in pursuit of our charitable objectives. We are also committed to maintaining a level of reserves that is prudent to meeting ongoing liabilities, sufficient to ensure that all delivery commitments can be met and to protect the long-term future. Our Reserves Policy seeks to balance these priorities by aiming to hold a level of General Reserves based on the planned expenditure and for any uncertainties for the year.

Our net income over expenditure ended at £25,226. Total unrestricted reserves, now stand at £1,047,576. A designated fund of £172,532 (see note 16) was allocated for the expansion of Snow Camp programmes over the coming years. The trustees are committed to maintaining our general reserves policy to a goal of 9-12 months, in order to ensure the sustainability and growth of the charities going forward. (See note 16).

**Snow Camp** expenditure requirements for 2024/25 are expected to be £1,100,000 to support up to 1,000 young people. With an unrestricted reserve fund of £1,047,576 and designated fund of £172,532 to ensure the sustainability and development of the charity going forward. (See note 16).

**Stop.Breathe.Think** planned expenditure for 2024/25 of £400,000 will ensure more than 800 children and young people are supported. As all funds were set aside at the year-end for transfer to the new charity, a designated creditor of £220,235 was set up to ensure a reserve is in place as the charity operates independently from July 1st 2024.

### Going concern

The Trustees are pleased to acknowledge that current reserves satisfy our reserves policy and are sufficient to cover forthcoming commitments for both charities going forward. The level of reserves will continue to be monitored quarterly at both Snow Camp and Stop.Breathe.Think Trustee meetings, and appropriate action will be taken if reserves fall outside the desired range. The Trustees therefore consider the charity to be a going concern.

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# SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 30TH JUNE 2024

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## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### Recruitment and appointment of new trustees

Procedures have been established for recruiting and supporting trustees. When areas are identified for which, additional trustees would be helpful, an open recruitment process is scheduled, utilising wide and inclusive search methods such as advertising and networking with other charities. In addition, Board members and the Director use their own networks to encourage suitable people to come forward. An induction and the provision of any required training ensures that new trustees are aware of their responsibilities and enables them to learn about Switch180 in a structured way so that from the start they understand the charity's objectives. All trustees identify their training needs annually and measures are taken as necessary to ensure that these needs are met.

### Organisational structure

Switch180 (formerly Snow Camp and now re-registered as Snow Camp as of 25 July 2024) is a registered charity and a company limited by guarantee. It was incorporated on 13th October 2003 and registered as a charity (with the Charity Commission for England and Wales) on 4th December 2003.

Snow Camp was registered as a charity with the Office of the Scottish Charity Regulator (OSCR) on 6th August 2012, (Charity Number SC043344).

The charity was established under a Memorandum of Association, which describes the objects and powers of the charitable company; it is governed under its Articles of Association.

### Decision-making

The Board of Trustees meets at least three times each year to discuss and review planning, development, financial and administrative matters and more frequently as required. The quorum for decision-making of the board can be no less than three Trustees.

### Management

While the Board of Trustees and Founding Director set company policy and strategy, day to day management of the organisation is delegated to the Senior Management Team: Founding Director, Dan Charlish, Operations Director, Lara Kinnear, Development Director, Rachel Cruz and Programme Director, Matt Conroy who take overall responsibility for ensuring the effective management and forward planning of Switch180 in line with decisions of the board and the current business plan.

### Key management remuneration

The remuneration of the staff, including key management, is reviewed annually by the full board.

### Risk management

The trustees have carried out a review of the major risks to which the charity is exposed and considers that systems are in place to mitigate the risks. The major risks are assessed annually by the trustees, taking into consideration factors, external risks and the effects of legislation.

The major risks identified are:
- Over reliance on key funders
- Adequate and appropriate spread of skills across the trustees.

The systems and procedures in place to mitigate these risks include maintaining fee reserves at an appropriate level, regular/early funding updates, seeking to broaden funder base, effective governance, and continual assessment of risks with appropriate action being taken when they are identified.

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## REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**
04929970 (England and Wales)

**Registered Charity number**
1101030 (England and Wales)

**Registered office**
306a Portland Road
Hove
East Sussex
BN3 5LP

**Trustees**
D Ian Brown
D A De Terville
A E Grant (resigned 31/12/2024)
Ms C Pearson (resigned 31/12/2024)
Ms A C Stuart Taylor
Ms J G Brown
A Barrow
Ms F Alassan (resigned 2/7/2024)

**Senior Statutory Auditor**
Shona Wardrop C.A.

**Auditors**
Chariot House Limited
Chartered Accountants and Statutory Auditor
44 Grand Parade
Brighton
BN2 9QA

**Scottish Charity Registration**
The charity is also registered as a charity in Scotland, number SC043344.

**Bankers**
HSBC
154 Clapham High Street
Clapham
London
SW4 7UQ

Metro Bank
One Southampton Row
London
WC1B 5HA

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Snow Camp for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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## STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

## AUDITORS

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 17 March 2025 and signed on the board's behalf by:

Ian Brown

.....
D Ian Brown - Trustee

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## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

### Opinion

We have audited the financial statements of Snow Camp (the 'charitable company') for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### Basis for opinion

We have been appointed as auditor under section 44 (1)c of the Charities and Trustee Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations (as amended) and under the Companies Act 2006 and report to you under those Acts and relevant regulations.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and its activities, and through discussion with the trustees and management, we identified the principal risks of material misstatement both at the financial statement level and at the assertion level.

We considered these risks in the light of various factors including the level of complexity, subjectivity, uncertainty, potential management bias, fraud, materiality and any other relevant factors. We considered the extent to which these would have a material impact on the financial statements and designed our audit work accordingly. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale

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- We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:

    - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
    - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
    - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that were unusual or those outside the normal course of business.

**We also**

- discussed and reviewed the charity's business model and forward planning to assess going concern
- communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- carried out substantive testing on income and expenditure
- re-performed reconciliations of control accounts, and recalculated items such as depreciation

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees as a body in accordance with section 44(1) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, and the charitable company's trustees as a body for our audit work, for this report, or for the opinions we have formed.

Shona Wardrop

Shona Wardrop C.A. (Senior Statutory Auditor)
for and on behalf of Chariot House Limited
Chartered Accountants and Statutory Auditor
44 Grand Parade
Brighton
BN2 9QA

18 March 2025

Date: .....

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## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

## STATEMENT OF FINANCIAL ACTIVITIES
## (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
## FOR THE YEAR ENDED 30 JUNE 2024

| | Notes | Unrestricted funds £ | Designated fund - SBT £ | Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|---|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | | |
| Donations and legacies | 2 | 754,388 | 305,879 | 190,455 | 1,250,722 | 1,276,144 |
| **Charitable activities** | 5 | | | | | |
| Charitable Activities | | 129,483 | 19,403 | - | 148,886 | 163,873 |
| Other trading activities | 3 | 75,470 | - | - | 75,470 | - |
| Investment income | 4 | 2,763 | 1 | - | 2,764 | 1,894 |
| **Total** | | 962,104 | 325,283 | 190,455 | 1,477,842 | 1,441,911 |
| **EXPENDITURE ON** | | | | | | |
| Raising funds | | 149,109 | 10,006 | - | 159,115 | 191,538 |
| **Charitable activities** | 6 | | | | | |
| Donation of fund to SBT | | - | 116,130 | - | 116,130 | |
| Charitable Activities | | 678,971 | 315,277 | 190,455 | 1,184,703 | 1,161,655 |
| **Total** | | 828,080 | 441,413 | 190,455 | 1,459,948 | 1,353,193 |
| Net gains on investments | | 7,332 | - | - | 7,332 | 6,567 |
| **NET INCOME/(EXPENDITURE)** | | 141,356 | (116,130) | - | 25,226 | 95,285 |
| **RECONCILIATION OF FUNDS** | | | | | | |
| Total funds brought forward | | 1,078,752 | 116,130 | - | 1,194,882 | 1,099,597 |
| **TOTAL FUNDS CARRIED FORWARD** | | 1,220,108 | - | - | 1,220,108 | 1,194,882 |

The column headed "Designated Fund – SBT" represents the de-merged element of the activities of Stop. Breathe.Think which previously operated within Switch 180 (now known as Snow Camp)
The notes form part of these financial statements

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## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180
## REGISTERED NUMBER: 04929970

## BALANCE SHEET
## 30 JUNE 2024

| | Notes | Unrestricted funds £ | Designated fund - SBT reserves £ | Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|---|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | | |
| Debtors | 12 | 73,376 | - | - | 73,376 | 45,900 |
| Investments | 13 | 75,392 | - | - | 75,392 | 66,224 |
| Cash at bank | | 1,143,075 | 220,235 | - | 1,363,310 | 1,335,325 |
| | | 1,291,843 | 220,235 | - | 1,512,078 | 1,447,449 |
| **CREDITORS** | | | | | | |
| Amounts falling due within one year | 14 | (71,735) | (220,235) | - | (291,970) | (252,567) |
| **NET CURRENT ASSETS** | | 1,220,108 | - | - | 1,220,108 | 1,194,882 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 1,220,108 | - | - | 1,220,108 | 1,194,882 |
| **NET ASSETS** | | 1,220,108 | - | - | 1,220,108 | 1,194,882 |
| **FUNDS** | 16 | | | | | |
| Unrestricted funds: | | | | | | |
| General fund | | | | | 1,047,576 | 903,630 |
| Designated fund - 3 Valley Rally income | | | | | 172,532 | 175,123 |
| Designated fund - Stop.Breathe.Think reserves | | | | | - | 116,129 |
| | | | | | 1,220,108 | 1,194,882 |
| **TOTAL FUNDS** | | | | | 1,220,108 | 1,194,882 |

The financial statements were approved by the Board of Trustees and authorised for issue on 17 March 2025 ..... and were signed on its behalf by:

Ian Brown
.....
D Ian Brown - Trustee



The notes form part of these financial statements

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## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

## CASH FLOW STATEMENT
## FOR THE YEAR ENDED 30 JUNE 2024

| | Notes | 2024<br>£ | 2023<br>£ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Cash generated from operations | 1 | 25,221 | 162,652 |
| Net cash provided by operating activities | | 25,221 | 162,652 |
| **Cash flows from investing activities** | | | |
| Interest received | | 1,323 | 1,894 |
| Dividends received | | 1,441 | 532 |
| Net cash provided by investing activities | | 2,764 | 2,426 |
| **Change in cash and cash equivalents in the reporting period** | | 27,985 | 165,078 |
| **Cash and cash equivalents at the beginning of the reporting period** | | 1,335,325 | 1,170,247 |
| **Cash and cash equivalents at the end of the reporting period** | | 1,363,310 | 1,335,325 |



The notes form part of these financial statements

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## NOTES TO THE CASH FLOW STATEMENT
## FOR THE YEAR ENDED 30 JUNE 2024

### 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| **Net income for the reporting period (as per the Statement of Financial Activities)** | 25,226 | 95,285 |
| **Adjustments for:** | | |
| Movement on investments | (9,168) | (8,075) |
| Interest received | (1,323) | (1,894) |
| Dividends received | (1,441) | (532) |
| Increase in debtors | (27,476) | (20,713) |
| Increase in creditors | 39,403 | 98,581 |
| **Net cash provided by operations** | 25,221 | 162,652 |

### 2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1/7/23 | Cash flow | At 30/6/24 |
|---|---|---|---|
| | £ | £ | £ |
| **Net cash** | | | |
| Cash at bank | 1,335,325 | 27,985 | 1,363,310 |
| | 1,335,325 | 27,985 | 1,363,310 |
| **Liquid resources** | | | |
| Deposits included in cash | - | - | - |
| Current asset investments | 66,224 | 9,168 | 75,392 |
| | 66,224 | 9,168 | 75,392 |
| **Total** | 1,401,549 | 37,153 | 1,438,702 |

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## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company, which meets the definition of 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity, and are rounded to the nearest £1.

### Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, and on that basis the charity is considered to be a going concern.

### 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.

### Grants

Grants are recognised on an accruals basis, accounted for in relation to the period that they relate. Where grants have been received for capital items, the total grant has been disclosed in the SOFA and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset.

Where grants are received during the year under review but relate to a later period, and there are conditions that need to be met, the amount is deferred under Grants in Advance in the Balance Sheet.

### 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.

### Investments

Investments are a form of basic financial instrument and comprise investments in quoted equity instruments which are initially recognised at their transaction value and are subsequently measured at their fair value as at the balance sheet date. Changes in fair value are recognised in the Statement of Financial Activities. Quoted stocks and shares are included in the Balance Sheet at the current market price quoted on a recognised stock exchange as at the reporting date.

### Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.



continued...

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## 1. ACCOUNTING POLICIES - continued

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Unrestricted funds are those where there are no externally imposed restrictions and are available for use at the discretion of the Trustees for expenditure on its objects or appropriated to reserves for internally designated purposes.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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.

### Pensions

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods.

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

### Financial instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

### Financial Assets

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

### Financial Liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

continued...

Docusign Envelope ID: F1EB40EB-C5F5-4FDE-BCC2-A49D13AABA28



## 2. DONATIONS AND LEGACIES

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Donations | 221,824 | 622,078 |
| Grants | 632,973 | 401,000 |
| Activities for generating fund | 395,925 | 253,066 |
| | 1,250,722 | 1,276,144 |

Donations received comprise:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Gompels Healthcare Ltd | | 500,000 |
| Knight Frank | 17,745 | - |
| A J Bell Trust | 85,000 | - |
| British Airways | - | 31,739 |
| Delancey | - | 10,000 |
| Snowcentre Ltd. | 10,000 | - |
| Idea Consult Ltd | 15,000 | - |
| Ski Safari | 40,000 | - |
| Beaumier Hotel | 5,570 | - |
| Maison Sport | 5,000 | - |
| Amer Sports UK Ltd | 15,000 | - |
| Miscellaneous donations including Gift Aid | 28,509 | 80,339 |
| | 221,824 | 622,078 |

continued...

Docusign Envelope ID: F1EB40EB-C5F5-4FDE-BCC2-A49D13AABA28



## 2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| The Samworth Foundation | 10,000 | - |
| Sterry Family Foundation | - | 4,000 |
| Webster Charitable Trust | 20,000 | 15,000 |
| Mickel Foundation | 5,000 | - |
| Underwood Trust | 25,000 | - |
| Ernest Kleinwort Charitable Trust | 10,000 | - |
| Other Grants | 1,000 | - |
| John Lyon's Charity | 35,000 | - |
| Anand & Sethi Family Trust | 1,000 | - |
| Underwood Trust | - | 25,000 |
| I.G.Y Foundation | 200,000 | 200,000 |
| London Youth | - | 1,000 |
| Kaluma Travel | - | 2,000 |
| Ned's Fund | 5,692 | - |
| A J Bell Trust | 215,000 | 89,000 |
| Dandia Trust | - | 2,000 |
| Norton Rose Fulbright Fund | 15,000 | - |
| Team Archie | - | 10,000 |
| National Lottery Reaching Communities | - | 25,000 |
| Goldman Sachs Gives | 10,000 | 10,000 |
| Tallow Chandlers Company | 4,000 | 4,000 |
| Cam and Bear Fund | - | 4,000 |
| Kusuma Trust | - | 10,000 |
| The Big Give | 10,000 | - |
| Sashton Family Foundation | 15,018 | - |
| Schreier Foundation | 2,500 | - |
| Cheshire Community Foundation | 17,500 | - |
| Liverpool Charity and Voluntary Services | 1,063 | - |
| The Hospital Saturday Fund | 2,000 | - |
| David Riddell Foundation | 15,000 | - |
| Channel Training | 3,000 | - |
| Britford Bridge Trust | 10,000 | - |
| Alpkit Foundation | 200 | - |
| | 632,973 | 401,000 |

Income received in the current year, but deferred until 2024/25

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| **Grants** | | |
| A J Bell Trust | - | 115,000 |
| Sashton Family Foundation and Big Give | - | 25,018 |
| Ernest Kleinwort Charitable Trust | - | 10,000 |
| Norton Rose Fulbright Fund | - | 10,000 |
| Knight Frank | - | 5,000 |
| Sterry Family Foundation | 4,000 | - |
| Drapers Charitable Fund | 3,000 | - |
| Dandia Foundation | 2,000 | - |
| David Wilson Foundation | 2,376 | - |

continued...

Docusign Envelope ID: F1EB40EB-C5F5-4FDE-BCC2-A49D13AABA28



## 2. DONATIONS AND LEGACIES - continued

| | | |
|---|---|---|
| Heart of England | 6,274 | - |
| **Fundraising** | 10,369 | 27,953 |
| **Fee Income** | 9,062 | 17,105 |
| | 37,081 | 222,342 |

## 3. OTHER TRADING ACTIVITIES

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Sponsorships | 75,470 | - |

## 4. INVESTMENT INCOME

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Dividends | 1,441 | 1,362 |
| Deposit account interest | 1,323 | 532 |
| | 2,764 | 1,894 |

## 5. INCOME FROM CHARITABLE ACTIVITIES

| | | 2024 | 2023 |
|---|---|---|---|
| | Activity | £ | £ |
| Fee income - SLA's | Charitable Activities | 148,886 | 163,873 |

## 6. CHARITABLE ACTIVITIES COSTS

| | Direct Costs | Support costs (see note 7) | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Charitable Activities | 503,781 | 797,052 | 1,300,833 |

## 7. SUPPORT COSTS

| | Management |
|---|---|
| | £ |
| Charitable Activities | 797,052 |

continued...

Docusign Envelope ID: F1EB40EB-C5F5-4FDE-BCC2-A49D13AABA28



## 8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Auditor's fee - audit services | 6,240 | 5,090 |
| Auditor's fee - non-audit services | 1,200 | 1,150 |
| Operating lease rentals | 19,725 | 27,804 |

## 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

### Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

## 10. STAFF COSTS

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Salaries | 605,881 | 533,009 |
| Employer's National Insurance | 44,702 | 42,129 |
| Employer's pension contributions | 19,506 | 19,553 |
| | 670,089 | 594,691 |

The average monthly number of employees during the year was as follows:

| | 2024 | 2023 |
|---|---|---|
| Average | 26 | 26 |

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

| | 2024 | 2023 |
|---|---|---|
| £60,001 - £70,000 | - | 1 |
| £70,001 - £80,000 | 1 | - |
| | 1 | 1 |

Key management personnel remuneration, being the Trustees and the CEO and comprising gross pay, employers' National Insurance and Employers' pension contributions) amounted to £87,365 (2023: £78,737).

continued...

Docusign Envelope ID: F1EB40EB-C5F5-4FDE-BCC2-A49D13AABA28



## 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Designated fund - SBT reserves £ | Restricted funds £ | Total funds £ |
|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | |
| Donations and legacies | 1,018,144 | - | 258,000 | 1,276,144 |
| **Charitable activities** | | | | |
| Charitable Activities | 163,873 | - | - | 163,873 |
| Investment income | 1,894 | - | - | 1,894 |
| **Total** | 1,183,911 | - | 258,000 | 1,441,911 |
| **EXPENDITURE ON** | | | | |
| Raising funds | 191,538 | - | - | 191,538 |
| **Charitable activities** | | | | |
| Charitable Activities | 903,655 | - | 258,000 | 1,161,655 |
| **Total** | 1,095,193 | - | 258,000 | 1,353,193 |
| Net gains on investments | 6,567 | - | - | 6,567 |
| **NET INCOME** | 95,285 | - | - | 95,285 |
| **Transfers between funds** | (116,129) | 116,129 | - | - |
| **Net movement in funds** | (20,844) | 116,129 | - | 95,285 |
| **RECONCILIATION OF FUNDS** | | | | |
| Total funds brought forward | 1,099,597 | - | - | 1,099,597 |
| **TOTAL FUNDS CARRIED FORWARD** | 1,078,753 | 116,129 | - | 1,194,882 |

## 12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 £ | 2023 £ |
|---|---|---|
| Trade debtors | 35,076 | 11,655 |
| Other debtors | 5,600 | 5,600 |
| Prepayments and accrued income | 32,700 | 28,645 |
| | 73,376 | 45,900 |

continued...

Docusign Envelope ID: F1EB40EB-C5F5-4FDE-BCC2-A49D13AABA28



## 13. CURRENT ASSET INVESTMENTS

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Value at 1 July 2023 | 66,224 | 58,149 |
| Dividends and interest | 1,878 | 1,550 |
| Charges | (42) | (42) |
| Change in value | 7,332 | 6,567 |
| Value at 30 June 2024 | 75,392 | 66,224 |
| Being | 47,563 | 40,231 |
| Listed Investments | 27,829 | 25,993 |
| Cash | | |
| | 75,392 | 66,224 |
| Value at date of donation | 61,021 | 61,021 |

## 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Trade creditors | 18,119 | - |
| Social security and other taxes | - | 9,415 |
| Other creditors | 230,529 | 8,377 |
| Accruals and deferred income | 43,322 | 234,775 |
| | 291,970 | 252,567 |

## 15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Within one year | 17,000 | 17,000 |
| Between one and five years | 24,083 | 41,083 |
| | 41,083 | 58,083 |



continued...

Docusign Envelope ID: F1EB40EB-C5F5-4FDE-BCC2-A49D13AABA28



## 16. MOVEMENT IN FUNDS

| | At 1/7/23 £ | Net movement in funds £ | At 30/6/24 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 903,630 | 143,946 | 1,047,576 |
| Designated fund - 3 Valley Rally income | 175,122 | (2,590) | 172,532 |
| Designated fund - Stop.Breathe.Think reserves | 116,130 | (116,130) | - |
| | 1,194,882 | 25,226 | 1,220,108 |
| **TOTAL FUNDS** | 1,194,882 | 25,226 | 1,220,108 |

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

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 789,572 | (652,958) | 7,332 | 143,946 |
| Designated fund - 3 Valley Rally income | 172,532 | (175,122) | - | (2,590) |
| Designated fund - Stop.Breathe.Think reserves | 325,283 | (441,413) | - | (116,130) |
| | 1,287,387 | (1,269,493) | 7,332 | 25,226 |
| **Restricted funds** | | | | |
| Webster Charitable Trust | 20,000 | (20,000) | - | - |
| Mickel Foundation | 5,000 | (5,000) | - | - |
| John Lyon's Charity | 35,000 | (35,000) | - | - |
| Anand & Sethi Family Trust | 1,000 | (1,000) | - | - |
| Tallow Chandlers Company | 4,000 | (4,000) | - | - |
| Sashton Family Trust | 5,000 | (5,000) | - | - |
| Cheshire Community Foundation | 2,500 | (2,500) | - | - |
| Liverpool Charity and Voluntary Services | 1,063 | (1,063) | - | - |
| Channel Training | 1,000 | (1,000) | - | - |
| Alpkit Foundation | 200 | (200) | - | - |
| Ned's Fund | 5,692 | (5,692) | - | - |
| A J Bell | 85,000 | (85,000) | - | - |
| Snowcentre Ltd. | 10,000 | (10,000) | - | - |
| Idea Consult Ltd | 15,000 | (15,000) | - | - |
| | 190,455 | (190,455) | - | - |
| **TOTAL FUNDS** | 1,477,842 | (1,459,948) | 7,332 | 25,226 |

continued...

Docusign Envelope ID: F1EB40EB-C5F5-4FDE-BCC2-A49D13AABA28



## 16. MOVEMENT IN FUNDS - continued

### Comparatives for movement in funds

| | At 1/7/22 £ | Net movement in funds £ | Transfers between funds £ | At 30/6/23 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 1,099,597 | (79,838) | (116,129) | 903,630 |
| Designated fund - 3 Valley Rally income | - | 175,123 | - | 175,123 |
| Designated fund - Stop.Breathe.Think reserves | - | - | 116,129 | 116,129 |
| | 1,099,597 | 95,285 | - | 1,194,882 |
| **TOTAL FUNDS** | 1,099,597 | 95,285 | - | 1,194,882 |

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

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 1,008,788 | (1,095,193) | 6,567 | (79,838) |
| Designated fund - 3 Valley Rally income | 175,123 | - | - | 175,123 |
| | 1,183,911 | (1,095,193) | 6,567 | 95,285 |
| **Restricted funds** | | | | |
| Webster Charitable Trust | 15,000 | (15,000) | - | - |
| National Lottery Reaching Communities | 25,000 | (25,000) | - | - |
| I.G.Y. Foundation | 200,000 | (200,000) | - | - |
| Tallow Chandlers Company | 4,000 | (4,000) | - | - |
| Cam and Bear Fund | 4,000 | (4,000) | - | - |
| Kusuma Trust | 10,000 | (10,000) | - | - |
| | 258,000 | (258,000) | - | - |
| **TOTAL FUNDS** | 1,441,911 | (1,353,193) | 6,567 | 95,285 |

### Designated Funds

Stop.Breathe.Think (SBT) is reserves belonging exclusively to this activity. At 30 June 2024 SBT brought forward reserves were reallocated to the designated creditor balance on the balance sheet in preparation for the entity beginning to function separately from 1 July 2024. The reserves will be transferred or made available to SBT to support its activities in its first year.

3 Valley Rally is income recognised in 2022/23 for projects in 2023/24.



continued...

Docusign Envelope ID: F1EB40EB-C5F5-4FDE-BCC2-A49D13AABA28



**Restricted Funds**

Restricted funding and the projects that they support are as follows:

## 16. MOVEMENT IN FUNDS - continued

**Webster Charitable Trust -** Snow Camp Scotland

**Mickel Foundation -** Snow Camp Scotland

**John Lyon's Charity -** Snow Camp London

**Anand & Sethi Family Trust -** Snow Camp London

**Tallow Chandlers Company -** Snow Camp London

**Sashton Family Trust -** Snow Camp Programmes

**Cheshire Community Foundation -** Snow Camp North West

**Liverpool Charity and Voluntary Services -** Snow Camp North West

**Channel Training -** Snow Camp Apprenticeship Programme

**Alpkit Foundation -** Snow Camp Programmes

**Ned's Fund -** Snow Camp Apprenticeship Programme

**A J Bell -** Snow Camp North West

**Snow Centre -** Snow Camp Programmes

**Idea Consult Ltd -** Snow Camp Programmes

**National Lottery Reaching Communities -** Snow Camp Midlands

**I.G.Y. Foundation -** Snow Camp Programmes

**Cam and Bear Fund -** Snow Camp North West

**Kusuma Trust -** Snow Camp London

continued...

Docusign Envelope ID: F1EB40EB-C5F5-4FDE-BCC2-A49D13AABA28



## 17. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution pension scheme with contributions being made by both employer and employees at variable rates. Total pension costs in the current year amounted to £19,506 (2023: £19,553). At the year end £3,095 was due to the provider (2023: £3,287).

## 18. RELATED PARTY DISCLOSURES

Ian Brown, a Trustee is a director of Snowcentres Limited, which has subsidiaries Hemel Snowcentres Limited, and Traffordcity Snowcentre Limited, of which he is also a director. Switch180 has rented facilities from the group, during the year at a cost of £37,076 (2023: £49,110).

2 Trustees have made donations to the charity totalling £3,500 in respect of contributions towards fundraising activities.

Docusign Envelope ID: F1EB40EB-C5F5-4FDE-BCC2-A49D13AABA28

## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 30 JUNE 2024

| | 2024<br>£ | 2023<br>£ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Donations | 221,824 | 622,078 |
| Grants | 632,973 | 401,000 |
| Activities for generating fund | 395,925 | 253,066 |
| | 1,250,722 | 1,276,144 |
| **Other trading activities** | | |
| Sponsorships | 75,470 | - |
| **Investment income** | | |
| Dividends | 1,441 | 1,362 |
| Deposit account interest | 1,323 | 532 |
| | 2,764 | 1,894 |
| **Charitable activities** | | |
| Fee income - SLA's | 148,886 | 163,873 |
| **Total incoming resources** | 1,477,842 | 1,441,911 |
| **EXPENDITURE** | | |
| **Raising donations and legacies** | | |
| Raising funds | 159,073 | 191,496 |
| Brokers fees | 42 | 42 |
| | 159,115 | 191,538 |
| **Charitable activities** | | |
| Registration costs | - | 18,746 |
| Accommodation | - | 26,372 |
| Transport Hire | 26,456 | 26,399 |
| Travel & subsistence | 59,286 | 43,570 |
| Recruitment & training | 6,218 | 4,257 |
| Health & safety costs | 3,487 | 3,176 |
| Ski equipment/storage | 5,816 | 5,604 |
| Ski lessons and passes | 159,673 | 117,669 |
| Programme materials | 3,276 | 3,768 |
| Other direct costs | 23,074 | 5,705 |
| Promotional Materials | 4,995 | - |
| Overseas Opportunities | 6,283 | 4,728 |
| Counselling | 88,216 | 255,627 |
| Stop Breathe Think | 117,001 | - |
| | 503,781 | 515,621 |

Docusign Envelope ID: F1EB40EB-C5F5-4FDE-BCC2-A49D13AABA28

## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 30 JUNE 2024

| | 2024<br>£ | 2023<br>£ |
|---|---|---|
| **Support costs** | | |
| **Management** | | |
| Office costs | 55,696 | 66,355 |
| Staff costs | 713,580 | 561,135 |
| Professional fees | 27,776 | 18,544 |
| | 797,052 | 646,034 |
| Total resources expended | 1,459,948 | 1,353,193 |
| **Net income before gains and losses** | 17,894 | 88,718 |
| **Realised recognised gains and losses** | | |
| Realised gains/(losses) on fixed asset investments | 7,332 | 6,567 |
| **Net income** | 25,226 | 95,285 |

**Snow Camp**

England & Wales - Charity number 1101030

# Accounts

Report of the trustees and financial statements for the year ended 30th June 2023
for Switch180 (a company limited by guarantee)

# ANNUAL REVIEW AND ACCOUNTS 2022-23

SNOW CAMP

STOP. BREATHE. THINK.

Online Counselling
for Young People.
**Without the wait.**

REGISTERED COMPANY NUMBER: 04929970 (England and Wales)
REGISTERED CHARITY NUMBER: England and Wales: 1101030, Scotland: SC043344

SWITCH180

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FOR THE YEAR ENDED 30TH JUNE 2023


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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th June 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 (FRS 102) (effective 1 January 2019), Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

## Public Benefit

**Switch180 is the umbrella for two charitable programmes supporting young people: Snow Camp and Stop.Breathe.Think.**

The overall mission of Snow Camp and Stop.Breathe.Think is to turn young lives around through physical and mental health support.

We believe that every young person in the UK should have access to positive opportunities and support. We help those who are 21 and younger to gain the skills and tools they need to live positive and healthy lives.

For full and up to date information please see:

**www.snow-camp.org.uk**
**www.stopbreathethink.org.uk**

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17 (5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives and Activities" and "Achievements and Performance" for the year, relate in detail the benefit that the charity provides to the public.

## OBJECTIVES AND ACTIVITIES

### Aims, Objectives and Significant Activities

During the pandemic Stop.Breathe.Think was launched to support young people during lockdown alongside ongoing Snow Camp programmes. As a structure, Switch180 was created to ensure the smooth running of both charities under one roof.

As a youth charity at heart, Covid created an opportunity for us to help more young people. We now believe we are at the next natural stage of this journey; to enable Stop.Breathe.Think to operate as a separate charity in its own right and for Snow Camp to operate as its own charity once again. Therefore, phasing out the Switch180 structure.

Apart from a shared focus on young people, Snow Camp and Stop.Breathe.Think deliver very different missions, both hugely important in their own right but separate in scope, scale and outcomes. It is important that they are now recognised independently and for each charity to fundraise, communicate and be administered individually.

At the time of publishing, Stop.Breathe.Think had been entered onto the Register of Charities with the Registered Charity Number 1206068.

We feel hugely positive and excited about the road ahead. We have created two life changing charities, each delivering fantastic support and with the potential to positively impact the lives of thousands of young people over the coming years.

# Snow Camp

## Our Mission

Our mission is to turn young lives around through the power of snowsports, combined with engaging opportunities, positive relationships, and life-changing progression.

## Our Vision

Our vision is for snowsports to be available to all and for young people to achieve their full potential through positive opportunities.

## Our Objectives

DEVELOP life skills through learning to ski or snowboard, building resilience, perseverance and determination whilst overcoming fear and instantaneously gaining a sense of achievement.

TEACH young people the skills they need and raise their aspirations through new qualifications, vocational training, employment opportunities and apprenticeships on our programmes.

SUPPORT positive mental health and wellbeing by providing advice and support, workshops and 1 to 1 counselling sessions on all our programmes.

CONNECT young people from a diverse range of backgrounds and communities, enabling them to build friendships and experience inclusivity.

IMPROVE accessibility and participation in snowsports to promote equality and inclusivity.

INSPIRE young people through opportunities to experience new mountain environments to widen their horizons and achieve long-lasting inspirational impact.



## Our Programmes

FIRST TRACKS 2-day introduction to skiing and snowboarding with classroom-based life skills sessions focusing on resilience, responsibility, confidence and overcoming fears. Young people gain an accredited Snowsport England Snow Life Award.

GRADUATE 5 weekends of snowsports training with life skills sessions focusing on career opportunities. Representatives from the industry, our patrons and Youth Forum all give inspiring talks. Young people gain an ASDAN certificate in Sport and Fitness and also take part in mental health and wellbeing workshops from this stage onwards with access to 1-1 counselling throughout.

EXCEL 10 weeks of snowsports development and instructor training with British Association of Snowsports Instructors (BASI), including a weeklong residential in a European ski resort. Alongside advanced snowsports training the young people gain their First Aid, Safeguarding and Mental Health Awareness qualifications.

Once the young people complete Excel the following pathways become available:

VOLUNTEER Once the young people complete their instructor training, they become our ambassadors as youth instructors on our programmes, teaching the next cohort of young people. We know young people are more likely to engage with our activities if their peers are a key component of their training. Not only is this empowering for them, but it's also inspirational for the new young people. Many young people will know these young instructors from their neighbourhoods and youth organisations showing them what they themselves could achieve in just one year. It's through these positive relationships that we're able to get feedback from, listen to and respond to the young people we're supporting.

APPRENTICESHIP young people are provided with full time employment for 1 year at Snow Camp which incorporates placements with snowsports industry partners alongside an NVQ Standard in Community Activator Coach or an SVQ in Sports Coaching and BASI Level 1 Instructor qualification. Our apprentices deliver First Tracks, Graduate and Excel alongside our youth volunteers with our Programme Managers supporting. Apprentices take part in mental health workshops and have access to 1-1 counselling sessions. We also offer mental health training opportunities including a Level 1 Introduction to Counselling Skills qualification.

YOUTH FORUM a community for young people who have completed our courses as well as for those who are currently enrolled. The Youth Forum ensures Snow Camp is youth led by providing co-productive opportunities for young people to work alongside our staff and apprentices as youth volunteers in each region. There are regional meet ups as well as one national Youth Board.



## Significant activities

In 2022/23 we engaged 800 young people nationally and built new partnerships with 58 youth organisations. Each young person, from London, the Midlands, the North-West and Scotland were referred to us by their youth worker as needing an engaging opportunity to build positive relationships and life-changing progression.

We engaged and maintained a positive involvement with each young person through our youth-led journey of accredited programmes, delivered in new environments, where they could thrive. Over the course of the year, 987 qualifications were gained, 1,264 volunteer hours were delivered by our youth instructors and 53 young people and our 8 Apprentices attended the 2022/23 Excel residential to Andorra, a life-changing week and first experience of the real mountains.



### Mental Health and Well-Being

Snow Camp introduced Wellbeing Managers onto our programmes in 2022 after noticing an increased number of young people on our programmes who needed further support in this area. We continued to see an increasing number of young people struggling with their mental health and wellbeing this year as a result of the pandemic. From missed opportunities, increased loneliness and isolation to the struggle to re-engage with education.

In response, our Wellbeing Managers, working alongside our Programme Managers in each region, were able to take time to listen to young peoples' concerns and advise, signpost, and where necessary, provide additional support. Free 1:1 counselling sessions were made accessible to everyone and group wellbeing sessions focussing on mindfulness and coping strategies were also delivered at each programme stage. As a result:

- 86 young people accessed 1-2-1 well-being support.
- 260 hours of 1:1 counselling sessions were provided this year.
- 83 well-being workshops were delivered throughout the programme year in all regions.

80% of young people said their confidence and self-belief had increased since joining Snow Camp.

95% said they have a better understanding of well-being and have gained the skills and strategies to look after their own mental health.

### Cost-of-Living Crisis

On top of this, the majority of our young people are living in poverty and their psychological strains were heightened with the cost-of-living crisis - all intensifying the need for our work this past year. 61% of our young people this year lived in the 30% most deprived UK postcodes according to the National Indices of Deprivation and alarmingly, 41% were entitled to free school meals, therefore living in a household with an income of less than £7,400. In response, a nutritious lunch is now provided to young people attending Snow Camp programmes.

### Education

Statistics in May 2023, show 24.2% of pupils are persistently absent from school since the pandemic and NEET rates remain persistently high with 770,000 young people not earning or learning, higher than pre-pandemic levels. www.gov.uk.

This year, on Snow Camp programmes:

- 146 young people achieved an ASDAN Certificate in Sport and Fitness
- 61 young people achieved certificates in First Aid and Safeguarding
- 51 young people achieved their BASI Foundation Instructor Certificates

Our apprentices achieved a certificate in Level 1 Counselling Skills, an SVQ/NVQ in Sports Coaching and Level 1 BASI Instructing qualifications. One of our alumni Apprentices also achieved his BASI Level 2 as an Adaptive Ski Instructor.

Furthermore, 25 Snowsports industry work placements took place, provided through our industry partners. 4 apprentices have secured chalet host / rep jobs in the mountains for the 2023/24 winter season and 4 more apprentices have secured ski/board instructor jobs at their local Snow Centre.

## Future plans

Next year marks a very special anniversary for Snow Camp, 20 years! On 3 October 2003, the first young people signed up to Snow Camp. Since then, more than 18,000 young people have joined us because of the kindness of all our supporters over the years.

Despite the challenges of recent years, we are looking forward to 2023/24, a special year for Snow Camp and we are so grateful to be surrounded by such a wonderful community. Now more than ever we need to make sure young people are getting the right, targeted support as they face many challenges in their lives. Our programmes will continue to build their confidence, self-belief and support networks, supporting their mental wellbeing and inspiring them on to a pathway to employability.



## Fundraising Events

We couldn't have carried out the vital work explained above without our incredible supporters. From ski challenges to runners and hikers to golfers, this is just how some people across the country helped us to fundraise in the last year. Thank you all so much!

### Aravis Golf Day

It was fantastic to be back at Bush Hill Park for our annual charity Aravis Golf Day. Teams of 4 enjoyed a wonderful day of golf in the sunshine for the charity. The atmosphere was so positive and it was wonderful to bring our supporters back together once again. Congratulations to the Bush Belles for taking home the Gregor Michie Memorial Trophy! The event raised a fantastic £15,000.

### 2023 Inter-Livery Ski Championships

On the 25th-27th January 2023, we were in Morzine for the annual ILSC, where we were delighted to once again be the charity partners for the event. Our Triathlon event, took place for 30 enthusiastic Livery Company ski teams who all enjoyed taking on a Giant Slalom, followed by a Biathlon and then a Snow Shoe Hike, scoring points for their times in each element. Many congratulations to the Mercers for their overall victory and the Barbers for coming top in the fundraising challenge. The event raised over £35,000!

### AJ Bell 3 Valley Rally

After over a year of planning, Snow Camp's biggest ever alpine event came together in Val Thorens. The 3 Valley Rally delivered 6 different alpine challenges across 2 fun filled days for 24 intrepid teams - each taking on a Biathlon, Snow Shoe Hike, Orienteering Challenge, Team Distance Challenge, Alpine Zip Wire and a Downhill Parallel Slalom Race. Each team collectively put in so much effort making the 3 Valley Rally our most successful fundraising event over the last 20 years. Our sincere, genuine and heartfelt thanks goes out to all our teams.



# Stop.Breathe.Think

**Our Mission**
Our mission is to support children and young people's mental health nationally by making personalised counselling accessible, available and affordable.

**Our Vision**
Our vision is for every child and young person to have someone to talk to. Without barriers, without stigma and without the wait.

**Our Objectives**
BUILD a better tomorrow for children and young people.

ENGAGE children and young people to access counselling through a personalised and youth-centred approach.

PROVIDE professional and friendly safe spaces online for children and young people to talk and be heard.

EMPOWER children and young people with the skills and strategies to manage challenges and live happy and healthy lives.

CONNECT the social care, healthcare and education sectors with our service to provide better mental health support nationally.

ENSURE a common language to share outcomes across sectors supporting children and young people.



### Our Service

In November 2020, we launched Stop.Breathe.Think in response to the Covid-19 pandemic. Our unique mental health service offers accessible counselling sessions and support to any young person who would like to talk. There are no wait times and young people are matched with counsellors who specialise in their needs. We're able to ensure that young people can get the right, targeted support they need now.

Our work across 2022/23 highlighted the growing and urgent need for greater access to mental health support for children and young people across the country. To date, Stop.Breathe.Think has been able to:

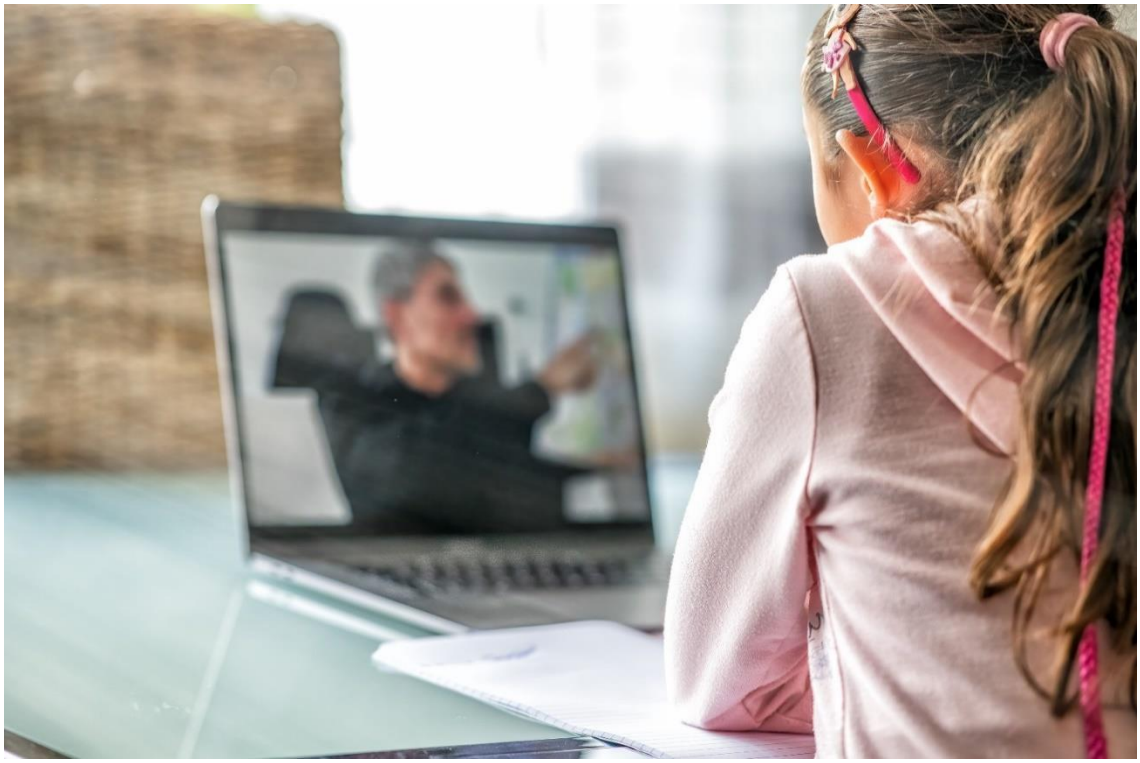
- Support 3,004 children and young people
- Partner with 127 children and youth organisations
- Deliver 17,230 therapy sessions
- Support 1,108 young people via our 24-hour text service in partnership with Shout.

## Significant activities

This year, 92% of children and young people said they had improved mental health as a result of Stop.Breathe.Think.

Our counsellors felt that 93% of their service users had made progress and moved on positively with their mental health and wellbeing as a result of Stop.Breathe.Think.

We've also made positive organisational changes. In February, we were able to bring our team of counsellors fully in-house. The change has meant we're able to better understand the needs of our counsellors and young people and monitor and evaluate our impact more succinctly.



We have also put actions in place to ensure we're reaching the young people who need us the most and who would otherwise be unable to access support. We have introduced a means tested model for self and parent referrals to gain instant access to the service completely free of charge and built partnerships with looked after children and care leavers across the country to provide counselling to those struggling with adverse childhood experiences.

Our partnerships enable us to reach and support children and young people who might be affected by the stigma of mental health in their communities, social or economic pressures, or would struggle to access a GP and get on a conventional NHS waiting list.

With that in mind we've developed partnerships that enable us to provide direct support to young people living in and leaving care, inner city children whose institutions suffer from underfunding, children in areas of high deprivation, or health services in which young people's immediate physical needs are being supported, but their mental health has not been a priority.

| Prior to SBT counselling | |
|---|---|
| Anxious / Worried | 87% |
| Stressed | 69% |
| Sad | 57% |
| Angry | 32% |
| Overwhelmed | 69% |
| Scared | 33% |

| Following SBT counselling | |
|---|---|
| Positive / Happy | 30% |
| In a better place | 51% |
| Managing my feelings | 38% |
| Work to do but positive | 45% |
| Seeking more help | 20% |
| Still struggling | 8% |

## Future plans

We know that mental health doesn't discriminate. The young people who had therapy with Stop.Breathe.Think in 2022-23 came from every kind of socio-economic background, or Index of Multiple Deprivation (IMD), spread almost evenly across the board. 30% were from the three most deprived areas, and 9% from the least deprived indices.

However, we also know that there is a discrimination in terms of access to mental health care.

Waiting times for NHS help have reached 3 years in parts of the country, and very few young people are able to afford private care in the economic climate. This is why Stop.Breathe.Think - delivering accessible remote counselling, free to those who can't afford it, with no wait times - continues to be game changing and vital. Our priorities to help address this in the year ahead are:

**Accessible** - This year, 13% of our intakes were from Black and diverse ethnic communities. Our focus is to develop partnerships that provide access to youth ethnically diverse communities and to strive to ensure our counsellors are as diverse in their background and experience as our young people.

**Available** - One third of children referred to Child and Adolescent Mental Health Services remain on waiting lists and do not receive the help they need - that's 250,000 children without support. Stop.Breathe.Think's priority is to ensure all young people facing mental health issues get early and fast access to mental health care, regardless of their situation. We are able to respond to referrals within 24 hours and make counselling available within 72 hours.

**Affordable** - In 2020, our nationwide research in partnership with Censuswide revealed that 4/5 young people are put off seeking mental health support due to costs. Since then, young people are tackling a cost-of-living crisis only making this situation worse. It's therefore essential we keep supporting those young people who are most affected and continue developing ways of reaching those who'd otherwise struggle to get help.

**Acceptable** - Research shows men are far less likely to ask for help and are more affected by the stigma of seeking therapy. This year 28% of our service users were male. Some of our latest partnerships are focused on tackling this issue, working in tandem with youth organisations with a high proportion of young men, and who can promote the dialogue around mental health with us.



# STRATEGIC REPORT

## Financial position

The year ended 30th June 2023 recorded net income over expenditure of £95,285. A designated fund of £175,123 was allocated for Snow Camp programmes in 2023/24. Total unrestricted reserves, now stand at £1,019,759 (See reserves policy below). By comparison, the previous period ended 30th June 2022 recorded net expenditure over income of £20,406, comprising a surplus on charitable activities of £311, and a deficit on investment valuation of £20,717, decreasing total reserves to £1,099,597.

Total income for the year ended 30th June 2023 amounted to £1,441,911 compared to £1,314,760 in the previous period. A breakdown of grants received is shown in Note 2 to the accounts. Total expenditure for the year ended 30th June 2023 amounted to £1,353,193 compared to £1,314,449 in the previous period.

In line with SORP (FRS102), expenditure is analysed into two main categories; charitable activities and raising funds for the charity with the 'charitable ratio' being calculated as 'charitable activities expenditure' as a fraction of 'total expenditure'. In the year ended 30th June 2023 £1,161,655 of expenditure relates to charitable activities, and £191,538 to raising funds for the charity, a 'charitable ratio' of 86%. By comparison, in the year ended 30th June 2022, £1,107,301 related to charitable activities and £207,148 to raising funds for the charity. The charitable ratio for the previous year was 84%.

**Snow Camp**
Total income for the year ended 30th June 2023 amounted to £1,009,836 for Snow Camp. Total expenditure for the year ended 30th June 2022 amounted to £921,179.

**Stop.Breathe.Think**
Total income for the year ended 30th June 2023 amounted to £432,075 for Stop.Breathe.Think. Total expenditure for the year ended 30th June 2022 amounted to £432,014.

## Reserves policy

We are committed to using our resources in pursuit of our charitable objectives. We are also committed to maintaining a level of reserves that is prudent to meeting ongoing liabilities, sufficient to ensure that all delivery commitments can be met and to protect the long-term future of Snow camp and Stop.Breathe.Think. Our Reserves Policy seeks to balance these priorities by aiming to hold a level of General Reserves based on the planned expenditure and for any uncertainties for the year.

Our net income over expenditure ended at £95,285. Total unrestricted reserves now stand at £1,019,759. The trustees are committed to maintaining our general reserves policy to a goal of 9-12 months, in order to ensure the sustainability and growth of the charities going forward. (See note 15).

**Snow Camp** expenditure requirements for 2023/24 will be £975,000 enabling us to support up to 1,000 young people. With an unrestricted reserve fund of £903,630 to ensure the sustainability of the charity going forward. (See note 15).

**Stop.Breathe.Think** expenditure requirements for 2023/24 will be £450,000 ensuring more than 1,500 children and young people are supported. Meaning a designated reserve fund of £116,129 to ensure an adequate Reserve is in place as the charity begins to operate independently from July 1st 2024.

### Going Concern

The Trustees are pleased to acknowledge that current reserves satisfy our reserves policy and are sufficient to cover forthcoming commitments for both charities going forward. The level of reserves will continue to be monitored quarterly at both Snow Camp and Stop.Breathe.Think Trustees meetings, and appropriate action will be taken if reserves fall outside the desired range. The Trustees therefore consider the charity to be a going concern.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### Recruitment and appointment of new trustees

Procedures have been established for recruiting and supporting trustees. When areas are identified for which additional trustees would be helpful, an open recruitment process is scheduled, utilising wide and inclusive search methods such as advertising and networking with other charities. In addition, Board members and the Director use their own networks to encourage suitable people to come forward. An induction and the provision of any required training ensures that new trustees are aware of their responsibilities and enables them to learn about Switch180 in a structured way so that from the start they understand the charity's objectives. All trustees identify their training needs annually and measures are taken as necessary to ensure that these needs are met.

### Organisational structure

Switch180 (formerly Snow Camp) is a registered charity and a company limited by guarantee. It was incorporated on 13th October 2003 and registered as a charity (with the Charity Commission for England and Wales) on 4th December 2003.

Snow Camp was registered as a charity with the Office of the Scottish Charity Regulator (OSCR) on 6th August 2012, (Charity Number SC043344).

The charity was established under a Memorandum of Association, which describes the objects and powers of the charitable company; it is governed under its Articles of Association.

### Decision-making

The Board of Trustees meets at least three times each year to discuss and review planning, development, financial and administrative matters and more frequently as required. The quorum for decision-making of the board can be no less than three Trustees.

### Management

While the Board of Trustees and Founding Director set company policy and strategy, day to day management of the organisation is delegated to the Senior Management Team: Founding Director, Dan Charlish, Operations Director, Lara Kinnear, Development Director, Rachel Cruz and Programme Director, Cormac Whelan who take overall responsibility for ensuring the effective management and forward planning of Switch180 in line with decisions of the board and the current business plan.

### Remuneration of key management

The remuneration of the staff, including key management, is reviewed annually by the full board.

### Risk Management

The trustees have carried out a review of the major risks to which the charity is exposed and considers that systems are in place to mitigate the risks. The major risks are assessed annually by the trustees, taking into consideration factors, external risks and the effects of legislation.

The major risks identified are:
- Over reliance on key funders
- Adequate and appropriate spread of skills across the trustees.

The systems and procedures in place to mitigate these risks include maintaining fee reserves at an appropriate level, regular/early funding updates, seeking to broaden funder base, effective governance, and continual assessment of risks with appropriate action being taken when they are identified.

## REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**
04929970 (England and Wales)

**Registered Charity number**
England and Wales: 1101030
Scotland: SC043344

**Registered office**
306a Portland Road
Hove
East Sussex
BN3 5LP

**Trustees**
D I Brown
D A De Terville
A E Grant
Ms C Pearson
Ms A C Stuart Taylor
Ms J G Brown
A Barrow
Ms F Alassan (appointed 16/2/2023)

**Senior Statutory Auditor**
Shona Wardrop C.A.

**Auditors**
Chariot House Limited
Chartered Accountants and Statutory Auditor
44 Grand Parade
Brighton
BN2 9QA

**Bankers**
HSBC
154 Clapham High Street
Clapham
London
SW4 7UQ

Metro Bank
One Southampton Row
London
WC1B 5HA

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Switch180 for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

### AUDITORS

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 26th February 2024 and signed on the board's behalf by:

.....
A E Grant - Trustee

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SWITCH180

### Opinion

We have audited the financial statements of Switch180 (the 'charitable company') for the year ended 30th June 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30th June 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit, or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

## Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates, and considered the risk of acts by the charitable company that were contrary to applicable laws and regulations, including fraud. We identified that the following laws and regulations are central to the charitable company:

- Companies Act 2006
- Charities Act 2011
- Charities SORP 2019
- Health & safety regulations
- Charities and Trustees Investment (Scotland) Act 2005

We did not find any instances of non-compliance or breaches of the legislation framework applicable to the charitable company.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We identified that the following areas were of high risk:
- Completeness of income. We performed various audit tests to ensure that income was not materially understated in the financial statements.
- Management override of controls. We performed various audit tests to ensure there was no material management override of controls

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006, UK tax legislation, Charities Act 2011, Charities and Trustee Investment (Scotland) Act 2005 and Charities SORP 2019. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of legal counsel when considered necessary. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of management bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

## Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees as a body in accordance with Regulation 10 of the Charities Act (Scotland) Regulations 2006 and s44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Shona Wardrop C.A. (Senior Statutory Auditor)
for and on behalf of Chariot House Limited
Chartered Accountants and Statutory Auditor
44 Grand Parade
Brighton
BN2 9QA

Date: 20th February 2024

**SWITCH180**

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30TH JUNE 2023

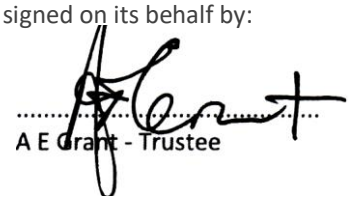
| | Notes | Unrestricted funds £ | Designated fund - 3 Valley Rally income £ | Restricted funds £ | 2023 Total funds £ | 2022 Total funds £ |
|---|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | | |
| Donations | 2 | 843,021 | 175,123 | 258,000 | 1,276,144 | 1,133,249 |
| **Charitable activities** | 4 | | | | | |
| Charitable Activities | | 163,873 | - | - | 163,873 | 158,552 |
| Investment income | 3 | 1,894 | - | - | 1,894 | 1,508 |
| Other income | | - | - | - | - | 21,451 |
| **Total** | | 1,008,788 | 175,123 | 258,000 | 1,441,911 | 1,314,760 |
| **EXPENDITURE ON** | | | | | | |
| Raising funds | | 191,538 | - | - | 191,538 | 207,148 |
| **Charitable activities** | 5 | | | | | |
| Charitable Activities | | 903,655 | - | 258,000 | 1,161,655 | 1,107,301 |
| **Total** | | 1,095,193 | - | 258,000 | 1,353,193 | 1,314,449 |
| Net gains/(losses) on investments | | 6,567 | - | - | 6,567 | (20,717) |
| **NET INCOME/(EXPENDITURE)** | | (79,838) | 175,123 | - | 95,285 | (20,406) |
| **RECONCILIATION OF FUNDS** | | | | | | |
| Total funds brought forward | | 1,099,597 | - | - | 1,099,597 | 1,120,003 |
| **TOTAL FUNDS CARRIED FORWARD** | | 1,019,759 | 175,123 | - | 1,194,882 | 1,099,597 |

The notes form part of these financial statements

## BALANCE SHEET
## 30TH JUNE 2023

| | Notes | Unrestricted funds £ | Designated fund - 3 Valley Rally income £ | Restricted funds £ | 2023 Total funds £ | 2022 Total funds £ |
|---|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | | |
| Debtors | 11 | 45,900 | - | - | 45,900 | 25,187 |
| Investments | 12 | 66,224 | - | - | 66,224 | 58,149 |
| Cash at bank | | 1,160,202 | 175,123 | - | 1,335,325 | 1,170,247 |
| | | 1,272,326 | 175,123 | - | 1,447,449 | 1,253,583 |
| **CREDITORS** | | | | | | |
| Amounts falling due within one year | 13 | (252,567) | - | - | (252,567) | (153,986) |
| **NET CURRENT ASSETS** | | 1,019,759 | 175,123 | - | 1,194,882 | 1,099,597 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 1,019,759 | 175,123 | - | 1,194,882 | 1,099,597 |
| **NET ASSETS** | | 1,019,759 | 175,123 | - | 1,194,882 | 1,099,597 |
| **FUNDS** | 15 | | | | | |
| Unrestricted funds: | | | | | | |
| General fund | | | | | 903,630 | 1,099,597 |
| Designated fund - 3 Valley Rally income | | | | | 175,123 | - |
| Designated fund - Stop.Breathe.Think reserves | | | | | 116,129 | - |
| | | | | | 1,194,882 | 1,099,597 |
| **TOTAL FUNDS** | | | | | 1,194,882 | 1,099,597 |

The financial statements were approved by the Board of Trustees and authorised for issue on 20th February 2024 and were signed on its behalf by:



A E Grant - Trustee

The notes form part of these financial statements

**SWITCH180**

## CASH FLOW STATEMENT
## FOR THE YEAR ENDED 30TH JUNE 2023

| | Notes | 2023<br>£ | 2022<br>£ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Cash generated from operations | 1 | 164,546 | 75,071 |
| Net cash provided by operating activities | | 164,546 | 75,071 |
| **Cash flows from investing activities** | | | |
| Interest received | | 532 | 9 |
| Net cash provided by investing activities | | 532 | 9 |
| Change in cash and cash equivalents in the reporting period | | 165,078 | 75,080 |
| Cash and cash equivalents at the beginning of the reporting period | | 1,170,247 | 1,095,167 |
| Cash and cash equivalents at the end of the reporting period | | 1,335,325 | 1,170,247 |

The notes form part of these financial statements

## NOTES TO THE CASH FLOW STATEMENT
## FOR THE YEAR ENDED 30TH JUNE 2023

### 1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2023<br>£ | 2022<br>£ |
|---|---|---|
| **Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)** | 95,285 | (20,406) |
| **Adjustments for:** | | |
| Movement on investments (note 2) | (8,075) | 19,260 |
| Interest received (note 3) | (532) | (9) |
| Increase in debtors | (20,713) | (747) |
| Increase in creditors | 98,581 | 76,973 |
| **Net cash provided by operations** | 164,546 | 75,071 |

### 2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1/7/22<br>£ | Cash flow<br>£ | At 30/6/23<br>£ |
|---|---|---|---|
| **Net cash** | | | |
| Cash at bank | 1,170,247 | 165,078 | 1,335,325 |
| | 1,170,247 | 165,078 | 1,335,325 |
| **Liquid resources** | | | |
| Deposits included in cash | - | - | - |
| Current asset investments | 58,149 | 8,075 | 66,224 |
| | 58,149 | 8,075 | 66,224 |
| **Total** | 1,228,396 | 173,153 | 1,401,549 |

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, and on that basis the charity is considered to be a going concern.

The financial statements are prepared in sterling which is the functional currency of the entity, and are rounded to the nearest £1.

The charity meets the definition of a public benefit entity as defined by FRS102

### 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.

#### Grants

Grants are recognised on an accruals basis, accounted for in relation to the period that they relate. Where grants have been received for capital items, the total grant has been disclosed in the SOFA and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset.

Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

### 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.

### Investments

Investments are a form of basic financial instrument and comprise investments in quoted equity instruments which are initially recognised at their transaction value and are subsequently measured at their fair value as at the balance sheet date. Changes in fair value are recognised in the Statement of Financial Activities. Quoted stocks and shares are included in the Balance Sheet at the current market price quoted on a recognised stock exchange as at the reporting date.

Continued...

## 1. ACCOUNTING POLICIES - continued

### Fixed Assets
The charity has a policy of not capitalising any asset costing less than £1,000.

### Taxation
The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Unrestricted funds are those where there are no externally imposed restrictions and are available for use at the discretion of the Trustees for expenditure on its objects or appropriated to reserves for internally designated purposes.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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.

### Pensions
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### Judgements and key sources of estimation uncertainty
In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods.

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

### Financial instruments
The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

Continued...

## 1. ACCOUNTING POLICIES - continued

### Financial Assets

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

### Financial Liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

## 2. DONATIONS AND LEGACIES

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Donations | 622,078 | 184,112 |
| Grants | 401,000 | 791,075 |
| Activities for generating fund | 253,066 | 158,062 |
| | 1,276,144 | 1,133,249 |

Donations received comprise:

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Goldman Sachs Gives | - | 10,000 |
| Gompels Healthcare Ltd | 500,000 | - |
| Knight Frank | - | 5,000 |
| A J Bell Trust | - | 95,000 |
| British Airways | 31,739 | - |
| Delancey | 10,000 | - |
| Miscellaneous donations including Gift Aid | 80,339 | 74,112 |
| | 622,078 | 184,112 |

Continued...

## 2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| MariaMarina Foundation | - | 100,000 |
| Sterry Family Foundation | 4,000 | 4,000 |
| Webster Charitable Trust | 15,000 | 15,000 |
| St James's Place Foundation | - | 15,000 |
| The Leathersellers' Company Charitable Trust | - | 1,750 |
| Gompels Healthcare Ltd | - | 250,000 |
| Underwood Trust | - | 25,000 |
| Leicester City Council | - | 2,250 |
| Ernest Kleinwort Charitable Trust | - | 7,000 |
| Other Grants | - | 43,500 |
| John Lyon's Charity | - | 35,000 |
| BBC Children in Need | - | 35,202 |
| Norton Rose Fulbright Fund | - | 10,000 |
| Young Londoners Fund | - | 4,500 |
| Underwood Trust | 25,000 | - |
| I.G.Y Foundation | 200,000 | 200,000 |
| London Youth | 1,000 | - |
| Kaluma Travel | 2,000 | - |
| Ned's Fund | - | 7,123 |
| A J Bell Trust | 89,000 | - |
| Dandia Trust | 2,000 | - |
| Team Archie | 10,000 | - |
| National Lottery Reaching Communities | 25,000 | 9,950 |
| Goldman Sachs Gives | 10,000 | 10,000 |
| Mercers Company | - | 5,000 |
| Hedley Foundation | - | 2,800 |
| Skinners' Company | - | 8,000 |
| Tallow Chandlers Company | 4,000 | - |
| Cam and Bear Fund | 4,000 | - |
| Kusuma Trust | 10,000 | - |
| | 401,000 | 791,075 |

Continued...

## 2. DONATIONS AND LEGACIES - continued

Income received in the current year, but deferred until 2023/24.

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| **Grants** | | |
| A J Bell Trust | 115,000 | - |
| Webster Charitable Trust | - | 15,000 |
| Leicestershire County Council | - | 5,000 |
| Leicester City in the Community | - | 3,000 |
| Nick Powell | - | 15,000 |
| Ashton Family Fund and Big Give matched funding | 25,018 | - |
| Ernest Kleinwort Charitable Trust | 10,000 | - |
| Norton Rose Fulbright Fund | 10,000 | - |
| Knight Frank | 5,000 | - |
| Dandia Trust | - | 2,000 |
| Kaluma Travel | - | 2,000 |
| **Fundraising** | 40,219 | 27,953 |
| **Fee Income** | 17,105 | 8,370 |
| | 222,342 | 78,323 |

## 3. INVESTMENT INCOME

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Dividends | 1,362 | 1,499 |
| Deposit account interest | 532 | 9 |
| | 1,894 | 1,508 |

## 4. INCOME FROM CHARITABLE ACTIVITIES

| | Activity | 2023 | 2022 |
|---|---|---|---|
| | | £ | £ |
| Fee income - SLA's | Charitable Activities | 163,873 | 158,552 |

## 5. CHARITABLE ACTIVITIES COSTS

| | Direct Costs | Support costs (see note 6) | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Charitable Activities | 515,621 | 646,034 | 1,161,655 |

Continued...

## 6. SUPPORT COSTS

| | Management |
|---|---|
| | £ |
| Charitable Activities | 646,034 |

## 7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Auditor's fee - audit services | 5,090 | 3,400 |
| Auditor's fee - non-audit services | 1,150 | 1,100 |
| Operating lease rentals | 27,804 | 23,807 |

## 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2023 nor for the year ended 30th June 2022.

### Trustees' expenses

There were no trustees' expenses paid for the year ended 30th June 2023 nor for the year ended 30th June 2022.

## 9. STAFF COSTS

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Salaries | 533,009 | 342,135 |
| Employer's National Insurance | 42,129 | 29,012 |
| Employer's pension contributions | 19,553 | 13,733 |
| | 594,691 | 384,920 |

The average monthly number of employees during the year was as follows:

| | 2023 | 2022 |
|---|---|---|
| Average | 26 | 12 |

The average number of employees has increased due to the reintroduction of the Apprentice scheme.
The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

| | 2023 | 2022 |
|---|---|---|
| £60,001 - £70,000 | 1 | 1 |

Key management personnel remuneration, being the Trustees and the CEO and comprising gross pay, employers' National Insurance and Employers' pension contributions) amounted to £78,737 (2022: £73,154).

Continued...

## 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Designated fund - 3 Valley Rally income £ | Restricted funds £ | Total funds £ |
|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | |
| Donations and legacies | 595,497 | - | 537,752 | 1,133,249 |
| **Charitable activities** | | | | |
| Charitable Activities | 158,552 | - | - | 158,552 |
| Investment income | 1,508 | - | - | 1,508 |
| Other income | 21,451 | - | - | 21,451 |
| **Total** | 777,008 | - | 537,752 | 1,314,760 |
| **EXPENDITURE ON** | | | | |
| Raising funds | 207,148 | - | - | 207,148 |
| **Charitable activities** | | | | |
| Charitable Activities | 569,549 | - | 537,752 | 1,107,301 |
| **Total** | 776,697 | - | 537,752 | 1,314,449 |
| Net gains/(losses) on investments | (20,717) | - | - | (20,717) |
| **NET INCOME/(EXPENDITURE)** | (20,406) | - | - | (20,406) |
| **RECONCILIATION OF FUNDS** | | | | |
| Total funds brought forward | 1,120,003 | - | - | 1,120,003 |
| **TOTAL FUNDS CARRIED FORWARD** | 1,099,597 | - | - | 1,099,597 |

Continued...

## 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Trade debtors | 11,655 | 6,389 |
| Other debtors | 5,600 | 5,860 |
| Prepayments and accrued income | 28,645 | 12,938 |
| | 45,900 | 25,187 |

## 12. CURRENT ASSET INVESTMENTS

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Value at 1 July 2022 | 58,149 | 77,408 |
| Dividends and interest | 1,550 | 1,500 |
| Charges | (42) | (42) |
| Change in value | 6,567 | (20,717) |
| Value at 30 June 2023 | 66,224 | 58,149 |
| Being | | |
| Listed Investments | 40,231 | 33,664 |
| Cash | 25,993 | 24,485 |
| | 66,224 | 58,149 |
| Value at date of donation | 61,021 | 61,021 |

## 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Trade creditors | - | 48,493 |
| Social security and other taxes | 9,415 | 8,118 |
| Other creditors | 8,377 | 6,292 |
| Accruals and deferred income | 234,775 | 91,083 |
| | 252,567 | 153,986 |

Continued...

## 14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Within one year | 17,000 | 26,072 |
| Between one and five years | 41,083 | 67,911 |
| | 58,083 | 93,983 |

## 15. MOVEMENT IN FUNDS

| | At 1/7/22 | Net movement in funds | Transfers between funds | At 30/6/23 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | | | | |
| General fund | 1,099,597 | (79,838) | (116,129) | 903,630 |
| Designated fund - 3 Valley Rally income | - | 175,123 | - | 175,123 |
| Designated fund - Stop.Breathe.Think reserves | - | - | 116,129 | 116,129 |
| | 1,099,597 | 95,285 | - | 1,194,882 |
| **TOTAL FUNDS** | 1,099,597 | 95,285 | - | 1,194,882 |

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

| | Incoming resources | Resources expended | Gains and losses | Movement in funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | | | | |
| General fund | 1,008,788 | (1,095,193) | 6,567 | (79,838) |
| Designated fund - 3 Valley Rally income | 175,123 | - | - | 175,123 |
| | 1,183,911 | (1,095,193) | 6,567 | 95,285 |
| **Restricted funds** | | | | |
| Webster Charitable Trust | 15,000 | (15,000) | - | - |
| National Lottery Reaching Communities | 25,000 | (25,000) | - | - |
| I.G.Y. Foundation | 200,000 | (200,000) | - | - |
| Tallow Chandlers Company | 4,000 | (4,000) | - | - |
| Cam and Bear Fund | 4,000 | (4,000) | - | - |
| Kusuma Trust | 10,000 | (10,000) | - | - |
| | 258,000 | (258,000) | - | - |
| **TOTAL FUNDS** | 1,441,911 | (1,353,193) | 6,567 | 95,285 |

Continued...

## 15. MOVEMENT IN FUNDS - continued

### Comparatives for movement in funds

| | At 1/7/21 £ | Net movement in funds £ | At 30/6/22 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 1,120,003 | (20,406) | 1,099,597 |
| **TOTAL FUNDS** | 1,120,003 | (20,406) | 1,099,597 |

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

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 777,008 | (776,697) | (20,717) | (20,406) |
| **Restricted funds** | | | | |
| Webster Charitable Trust | 15,000 | (15,000) | - | - |
| Gompels Healthcare Ltd | 250,000 | (250,000) | - | - |
| Miscellaneous donations and bursaries | 25,000 | (25,000) | - | - |
| Leicester City Council | 2,250 | (2,250) | - | - |
| John Lyon's Charity | 35,000 | (35,000) | - | - |
| BBC Children in Need | 35,202 | (35,202) | - | - |
| Norton Rose Fulbright Fund | 10,000 | (10,000) | - | - |
| Young Londoners Fund | 4,500 | (4,500) | - | - |
| Hedley Foundation | 2,800 | (2,800) | - | - |
| I.G.Y. Foundation | 150,000 | (150,000) | - | - |
| Skinners' Company | 8,000 | (8,000) | - | - |
| | 537,752 | (537,752) | - | - |
| **TOTAL FUNDS** | 1,314,760 | (1,314,449) | (20,717) | (20,406) |

**Designated Funds**
Stop.Breathe.Think is reserves belonging exclusively to this activity.

3 Valley Rally is income recognised in 2022/23 for projects in 2023/24.

Continued...

## 15. MOVEMENT IN FUNDS - continued

### Restricted Funds

Restricted funding and the projects that they support as follows:

**Webster Charitable Trust**
Snow Camp Scotland

**National Lottery Reaching Communities**
Snow Camp Midlands

**I.G.Y Foundation**
Switch180 Programmes

**Tallow Chandlers Company**
Snow Camp London

**Cam and Bear Fund**
Snow Camp Midlands and North West

**Kusuma Trust**
Snow Camp London

**Gompels Healthcare Ltd**
Switch180 Programmes

**Leicester City Council**
Snow Camp Midlands

**John Lyon's Charity**
Snow Camp London

**BBC Children in Need**
Snow Camp London

**Norton Rose Fulbright Fund**
Snow Camp London

**Young Londoners Fund**
Snow Camp London

**Hedley Foundation**
Snow Camp London

**Skinners' Company**
Snow Camp London

## 16. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution pension scheme with contributions being made by both employer and employees at variable rates. Total pension costs in the current year amounted to £19,553 (2022: £13,733). At the year end £3,287 was due to the provider (2022: £2,433).

## 17. RELATED PARTY DISCLOSURES

Ian Brown, a Trustee is a director of Snowcentres Limited, which has subsidiaries Hemel Snowcentres Limited, and Traffordcity Snowcentre Limited, of which he is also a director. Switch180 has hired facilities from the group, during the year at a cost of £49,110 (2022: £49,994).

2 Trustees have made donations to the charity totalling £3,200 in respect of contributions towards fundraising activities.

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 30TH JUNE 2023

| | 2023<br>£ | 2022<br>£ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Donations | 622,078 | 184,112 |
| Grants | 401,000 | 791,075 |
| Activities for generating fund | 253,066 | 158,062 |
| | 1,276,144 | 1,133,249 |
| **Investment income** | | |
| Dividends | 1,362 | 1,499 |
| Deposit account interest | 532 | 9 |
| | 1,894 | 1,508 |
| **Charitable activities** | | |
| Fee income - SLA's | 163,873 | 158,552 |
| **Other income** | | |
| Furlough grant | - | 21,451 |
| **Total incoming resources** | 1,441,911 | 1,314,760 |
| **EXPENDITURE** | | |
| **Raising donations and legacies** | | |
| Raising funds | 191,496 | 207,106 |
| Brokers fees | 42 | 42 |
| | 191,538 | 207,148 |
| **Charitable activities** | | |
| Registration costs | 18,746 | 13,393 |
| Accommodation | 26,372 | 2,318 |
| Transport Hire | 26,399 | 32,772 |
| Travel & subsistence | 43,570 | 31,655 |
| Recruitment & training | 4,257 | 8,048 |
| Health & safety costs | 3,176 | 568 |
| Ski equipment/storage | 5,604 | 2,701 |
| Ski lessons and passes | 117,669 | 106,008 |
| Programme materials | 3,768 | 8,595 |
| Carried forward | 249,561 | 206,058 |

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 30TH JUNE 2023

| | 2023<br>£ | 2022<br>£ |
|---|---|---|
| **Charitable activities** | | |
| Brought forward | 249,561 | 206,058 |
| Other direct costs | 5,705 | 122,333 |
| Overseas Opportunities | 4,728 | 3,416 |
| Movie costs | - | 250 |
| Counselling | 255,627 | 373,172 |
| | 515,621 | 705,229 |
| **Support costs** | | |
| **Management** | | |
| Office costs | 66,355 | 78,044 |
| Staff costs | 561,135 | 307,994 |
| Professional fees | 18,544 | 16,034 |
| | 646,034 | 402,072 |
| Total resources expended | 1,353,193 | 1,314,449 |
| **Net income before gains and losses** | 88,718 | 311 |
| **Realised recognised gains and losses** | | |
| Realised gains/(losses) on fixed asset investments | 6,567 | (20,717) |
| **Net income/(expenditure)** | 95,285 | (20,406) |

**Snow Camp**

England & Wales - Charity number 1101030

# Accounts

REGISTERED COMPANY NUMBER: 04929970 (England and Wales)
REGISTERED CHARITY NUMBER: England and Wales: 1101030, Scotland: SCO43144

# REPORT OF THE TRUSTEES AND

# FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

# FOR

# SWITCH180
# (A COMPANY LIMITED BY GUARANTEE)

Chariot House Limited
Chartered Accountants and Statutory Auditor
44 Grand Parade
Brighton
BN2 9QA

**SWITCH180**

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**FOR THE YEAR ENDED 30TH JUNE 2022**


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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th June 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).

**Public Benefit**

Switch180 is a national youth charity providing life changing services to young people.

Our overall mission is to turn young lives around through physical and mental health support. To achieve this, we run two services called Snow Camp and Stop.Breathe.Think. Our programmes support young people in the UK's most disadvantaged areas.

We believe that every young person in the UK should have access to positive opportunities and support. We help those who are 21 and younger to gain the skills and tools they need to live positive and healthy lives.

For full and up to date information on how Switch180 delivers benefit and the range of programmes and events being delivered by the charity, please see www.switch180.org.uk and our Annual Report.

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17 (5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives and Activities" and "Achievements and Performance" for the year, relate in detail the benefit that the charity provides to the public.

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

**Our Aim**

To turn young lives around through delivering innovative services focusing on physical and mental health support.

**Our Objectives**

**PROVIDE** spaces for young people to progress and be heard.
**ENGAGE** young people through youth-friendly accessible programmes.
**CONNECT** young people with our support network to provide emotional and practical help.
**TEACH** young people the skills they need to live happy and healthy lives.
**ACHIEVE** long-lasting positive change.

**Our Programmes**

We started working with young people through our programme Snow Camp in 2003. At the time our Founder, Dan Charlish, was working as a youth worker on an estate in Stockwell. He overheard his group saying, whilst playing a snowboarding X-Box game, that this was the closest they were ever going to get to snowsports. A snowboarder himself, Dan realised that snowsports could be the mechanism to bring about positive social change for his young people. The shift from inner-city estate to the mountain environment was so extreme, that in itself created a response in young people, widening their horizons and raising their aspirations.

In 2007, Snow Camp evolved from residential trips abroad into a UK based training programme taking place at indoor snow centres across the country. Now young people head to the mountains once a year as part of their instructor training.

In 2018, 83% of Snow Camp's young people said that they would benefit from greater support with their mental health and emotional well-being. As a result, mental health support through targeted workshops, mindfulness training, 1:1 counselling and group counselling sessions became key components of the courses. The mental health aspect of our work grew rapidly during the pandemic, and we knew we had to do even more.

In November 2020, we launched Stop.Breathe.Think in response to the Covid-19 pandemic. Our unique mental health service offers free counselling sessions and support to any young person who would like to talk. With no wait times and a team of specialised counsellors, demand is growing rapidly.

As a youth charity at heart, Covid changed everything and created an opportunity for us to help more young people - we reacted in the best way we could and here we are. We now needed a structure that would enable both Snow Camp and Stop.Breathe.Think to exist independently. In January 2022, Switch180 was born, a national youth charity with broader goals to support young people's physical and mental health.

**Snow Camp programme**

Snow Camp work with youth projects and youth service providers in London, the North-West, the Midlands and Scotland to deliver an accredited journey of courses to vulnerable young people at indoor snow centres. Our courses are unique and attractive to young people, taking them from beginner to qualified snowsports instructors in one year with volunteering and apprenticeship progression routes available at the end. Alongside learning to ski or snowboard, young people also have access to life skills training and mental health support.

**Stop.Breathe.Think programme**

Stop.Breathe.Think is a free mental health service offering 1-1 counselling and support to young people across the UK. Our service is game changing. There are no wait times and young people are matched with counsellors who specialise in their needs. We're able to ensure that young people can get the right, targeted support they need now.

## OBJECTIVES AND ACTIVITIES

### Significant activities

It has been another extraordinary year. At the start of this accounting period, back in July 2021, we made a big decision for our charity. Many different factors combined to lead us to this key moment.

Firstly, the impact of the Covid-19 pandemic throughout the previous year had meant we could not deliver Snow Camp as normal, forcing us to think innovatively about how we could continue to support young people virtually during this challenging time. As we reported last year, in response to the struggles we saw our young people facing, our team re-focused and we launched Stop.Breathe.Think - a unique mental health service which offered free online counselling sessions and support to any young person who needed to talk. With no wait times and a team of specialised counsellors ready to go, demand grew rapidly.

Fast forward to July 2021. Restrictions were now lifting, and we were all delighted to be able to run Snow Camp once again; our summer courses were filling up with young people, and the team were fully focused on delivering the programme at snow centres across the country. Snow Camp was back!

But now what for Stop.Breathe.Think? At this point the service was growing by 10-20% each month by word of mouth alone, and clearly providing life-saving support to the hundreds of young people reaching out for help with anxiety, anger, depression, suicidal thoughts or struggling with self-harm, abuse and bereavement issues. Of course, in reality the decision was easy. We had to try to do both. After all, we are a youth charity at heart, and whilst we could never have foreseen the running of a national mental health programme a few years back, Covid changed everything and created an opportunity for us to help more young people - we reacted in the best way we could and here we are.

Having made the decision, we then needed a structure that would enable both Snow Camp and Stop.Breathe.Think to exist independently. In January 2022, Switch180 was born, a national youth charity with broader goals to support young people's physical and mental health. This ensured the same passionate and committed team could run Snow Camp; our newer, but equally passionate team could run Stop.Breathe.Think, and a few of us could now support both.

**Snow Camp**

Our impact in numbers:
814 young people learnt how to ski or snowboard
277 life skills sessions were delivered
1,233 qualifications were achieved
24 mental health workshops took place
105 young people experienced the mountains for the first time
2,223 youth volunteer hours completed
55 youth organisations referred young people to Snow Camp

Snow Camp returned to the slopes in July 2021 with a new cohort of eager young people alongside those excited to finish their training following a 2 year wait due to Covid. We were delighted to fully get back to doing what we do best: providing life changing support to young people at indoor snow centres across the UK.

**First Tracks**

2-day courses running throughout the school summer holidays. 814 young people learnt how to ski or snowboard, took part in life skills sessions focusing on independence, responsibility, confidence and self-esteem. They also gained a Snowsport England/Scotland Snow Life Award.

## OBJECTIVES AND ACTIVITIES

### Graduate

6 weekends of further development and learning for 244 young people throughout October and November. Young people gained an ASDAN certificate in Health and Fitness. Group classroom sessions held before each slope lesson exposed young people to the wider world of skiing and snowboarding, with talks each week from those involved across the ski industry from seasonaires, snowsports media, tour operators and athletes. Mental health workshops and life skills sessions were a significant part of the course, as to complete it young people require commitment, dedication and focus - this was all positively discussed during the sessions.

### Excel

From February to May, 133 young people trained to become qualified ski or snowboarding instructors in just 10 weeks by participating in the Snowsport England/Scotland training programme. Young people continued to take part in mental health workshops and life skills sessions alongside this training. Towards the end of the course 105 young people spent a week in the Italian mountains, shadowing instructors and gaining valuable mountain experience. Our largest residential trip in 15 years! For many this is their first time abroad, broadening their horizons on a personal, as well as on an educational level. This weeklong residential provided real life experience for young people enabling them to recognise that they can start a career in the snowsports industry and beyond. It gave them an increased sense of confidence in their own skiing or snowboarding technique, along with a deeper knowledge of the coaching process ready for their final assessment days when they return to the UK. It was no mean feat organising a residential on this scale in the current climate, huge well done to our staff team!

### Youth Forum

2,223 youth volunteer hours were completed by Snow Camp Youth Forum members from across our 4 regions London, Midlands, North West and Scotland. Any young person completing the Excel programme can join the Youth Forum and volunteer on Snow Camp programmes, supporting and inspiring new young people on their journey with the charity. They also represented Snow Camp at the National Snow Show in Birmingham, attended regular meet ups in their regions and took part in wellbeing workshops along with access to one to one counselling support.

### Wellbeing Managers

This year we introduced mental health Wellbeing Managers to the Snow Camp staff team. We were already facing a mental health crisis before Covid struck. Even before the first national lockdown was announced mental health support was something we were already offering our young people. Thanks to the incredible generosity of our supporters, we have been able to support hundreds of young people with their mental health over the years.

However, the pandemic created a whole new level of anxiety, depression, and grief. We knew we had to do even more to support our young people on and off the slope. We made the decision to introduce Wellbeing Managers in each region this year. Our Wellbeing Managers attended every day of the Snow Camp courses. As qualified counsellors, they are the best people to provide reassurance, support and practical advice to help our young people.

### Stop.Breathe.Think

Our impact in numbers:
8,349 counselling sessions delivered
1,444 young people supported in total
85 organisations referred young people to us

## OBJECTIVES AND ACTIVITIES

Launched in 2020 at the height of the pandemic, the aim of the service was to provide a rapid response to support young people's mental health during a challenging time. Although the most acute period of the pandemic has passed, we did not expect the psychological strain on young people's mental health to ease as the long-term effects now begin to be felt. Our service is playing a vital role and that is why we need to work with more young people who are struggling and are at risk of falling through the cracks. We have built a platform from which we can expand the service, to play a significant role in the support of young people and their mental health across the country. We know the model works, and with support, we can transform and scale up this lifeline into a hugely impactful national service which will change lives and save many others.

In January 2022, we launched Stop.Breathe.Think's brand-new website and referral system. Within just one month we saw the number of young people accessing the service double. With, on average 170 new referrals each month from across the UK with a high percentage of young people reaching out to us from the North West, South West, Midlands and London.

Sadly, the three most common issues affecting our young people are anxiety (26% of young people), suicidal thoughts (11.5%) and self-harm (10%).

### Growing a passionate team

A big service requires a big team. We worked with JHD Counselling Services to recruit a team of 60 counsellors to Stop.Breathe.Think. JHD manage the recruitment, supervision of counsellors and safeguarding and it is through our wonderful partnership that we have been able to grow the service so quickly. To deliver a service of this size we also needed to grow our administration and management team. To date we have a Head of Stop.Breathe.Think, a Safeguarding Lead, a Counsellor Manager and 2 administrators all in post.

### Increasing our income to match demand and growth

One of the biggest challenges we have faced this year is increasing our income to match the growth of the service. Fortunately, we have a wonderful group of major donors who are passionate about the service. Our goal for the next year is to diversify Stop.Breathe.Think's income stream to match growth and demand by bringing in a range of new corporate, trusts, foundations and individuals into our community of supporters. Furthermore, we are already working with local authorities, charities, schools and universities as referral partners which in turn will introduce a new revenue stream to support the service.

### Stop.Breathe.Think x AJ Bell Partnership

At the start of the year AJ Bell, the Salford-based investment platform, made a £60,000 donation to support Stop.Breathe.Think. The aim of our partnership was to raise awareness of the service amongst young people in the North West. Through our partnership we created branded content for social media and hosted an evening of mental wellbeing activities to mark Mental Health Awareness Week at the HideOut Youth Zone, Manchester. 256 young people from the North West have accessed our service thanks to AJ Bell's generous support so far.

### Events

Much of the fundraising that would take place in a typical year has been more challenging in the last year due to Covid, but there was no way that was going to stop our incredible supporters. From ski challenges to runners and hikers to orchestra evenings, this is how people across the country helped us to fundraise in the last year. Thank you all so much.

### AJ Bell Crans Montana Marathon

Against all the odds, we were delighted to be able to bring back our annual snowsports fundraising event in February 2022. After a 2-year hiatus, the event was back in the mountains and better than ever, with a new name and in a new location. And it was 13 adventurous teams that made all the difference at the AJ Bell Crans-Montana Marathon, they raised an incredible £50,000 to support our work with young people! Thank you.

## OBJECTIVES AND ACTIVITIES

### Aravis Golf Day

It was fantastic to be back at Bush Hill Park for our annual charity Aravis Golf Day. 13 great teams enjoyed a wonderful day of golf in the sunshine while raising £14,000 for the charity. Thank you. The atmosphere was so positive, and it was wonderful to bring our supporters back together once again. Congratulations to the Bush Belles for taking home the Gregor Michie Memorial Trophy!

### Orchestra Evening

In February, Switch180 was honoured to be the charity partner for London Phoenix Orchestra's "A Night At The Movies" concert at London's Cadogan Hall. This type of event was a first for Switch180 and especially so for our young people who joined us from our programme Snow Camp. The event raised valuable funds and awareness of our work. Thank you to all involved.

## STRATEGIC REPORT

### Financial position

The year ended 30th June 2022 recorded net expenditure over income of £20,406, comprising a surplus on charitable activities of £311, and a deficit on investment valuation of £20,717. Total reserves, including designated capital, now stand at £1,099,597 (See reserves policy below). By comparison, the previous period ended 30th June 2021 recorded net income over expenditure of £126,429, comprising a surplus on charitable activities of £120,506 and a surplus on investment valuation of £5,923, increasing total reserves to £1,120,003.

Total income for the year ended 30th June 2022 amounted to £1,314,760 compared to £603,015 in the previous period. A breakdown of grants received is shown in Note 2 to the accounts.

Total expenditure for the year ended 30th June 2022 amounted to £1,314,449 compared to £482,509 in the previous period. In line with SORP (FRS102), expenditure is analysed into two main categories; charitable activities and raising funds for the charity with the 'charitable ratio' being calculated as 'charitable activities expenditure' as a fraction of 'total expenditure'.

In the year ended 30th June 2022 £1,107,301 of expenditure relates to charitable activities, and £207,148 to raising funds for the charity, a 'charitable ratio' of 84%. By comparison, in the year ended 30th June 2021, £356,994 related to charitable activities and £125,515 to raising funds for the charity. The charitable ratio for the previous year was 74%.

## STRATEGIC REPORT

### Financial review

### Reserves policy

Switch180 is committed to using its resources in pursuit of its charitable objectives. It is also committed to maintaining a level of reserves that is prudent to meeting ongoing liabilities, sufficient to ensure that all delivery commitments can be met and to protect the long-term future of operations. Switch180's Reserves Policy seeks to balance these priorities by aiming to hold a level of General Reserves based on the planned expenditure and for any uncertainties for the year.

Our net expenditure over income ended at £20,406. Total reserves now stand at £1,099,597. In recent years, we have reviewed our general reserves policy in light of the many risks and insecurities charities were facing globally, as a result of the pandemic and likelihood of a recession and cost of living crisis. At the time of publishing, we are still facing some challenges with some of our regular fundraising events and the impact of reduced donations. The trustees have responded to this by maintaining our general reserves policy to a goal of 9 months, in order to ensure the sustainability and growth of the charity going forward.

Looking ahead to 2022/23 we are budgeting for the full team salaries and office costs with a full programme schedule. Taking all this into account, we can reasonably assume expenditure requirements will be up to £1,500,000 enabling us to support more than 2,200 young people across our programmes.

The Trustees are pleased to acknowledge that current reserves satisfy our reserves policy and are sufficient to cover forthcoming commitments. The level of reserves will continue to be monitored quarterly at Trustees meetings, and appropriate action will be taken if reserves fall outside the desired range.

### Future plans

In summary, we are grateful to have emerged from the pandemic stronger and more ready to tackle the increasing challenges that so many young people are facing today. We can only say this thanks to the huge effort, dedication and determination of our amazing staff team and our fantastic community of supporters. It has been an unbelievable few years in so many ways, but we are excited to look forward now. We will always aim to deliver programmes which turn young lives around; we started nearly 20 years ago with Snow Camp and we remain just as passionate and motivated about delivering this goal today.

We've recently been taking measures to build the future sustainability of Stop.Breathe.Think and reduce the risk of unmanaged spikes in demand or costs. When we launched, the service grew fast and was available to everyone. We were able to help thousands of young people at a time when they really needed us. Now the goal is to make sure we are here for the long term, becoming financially sustainable and targeting the service more carefully at supporting the young people that need us most whilst maintaining the no wait times.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### Recruitment and appointment of new trustees

Procedures have been established for recruiting and supporting trustees. When areas are identified for which additional trustees would be helpful, an open recruitment process is scheduled, utilising wide and inclusive search methods such as advertising and networking with other charities. In addition, Board members and the Director use their own networks to encourage suitable people to come forward. An induction and the provision of any required training ensures that new trustees are aware of their responsibilities and enables them to learn about Switch180 in a structured way so that from the start they understand the charity's objectives. All trustees identify their training needs annually and measures are taken as necessary to ensure that these needs are met.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Organisational structure

Switch180 (formerly Snow Camp) is a registered charity and a company limited by guarantee. It was incorporated on 13th October 2003 and registered as a charity (with the Charity Commission for England and Wales) on 4th December 2003.

Snow Camp was registered as a charity with the Office of the Scottish Charity Regulator (OSCR) on 6th August 2012, (Charity Number SC043344).

The charity was established under a Memorandum of Association, which describes the objects and powers of the charitable company; it is governed under its Articles of Association.

### Decision-making

The Board of Trustees meets at least three times each year to discuss and review planning, development, financial and administrative matters and more frequently as required. The quorum for decision-making of the board can be no less than three Trustees.

### Management

While the Board of Trustees and Founding Director set company policy and strategy, day to day management of the organisation is delegated to the Senior Management Team: Founding Director, Dan Charlish, Operations Director, Lara Kinnear, Development Director, Rachel Cruz and Programme Director, Cormac Whelan who take overall responsibility for ensuring the effective management and forward planning of Switch180 in line with decisions of the board and the current business plan.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Company number

04929970 (England and Wales)

### Registered Charity number

1101030

### Registered office

306a Portland Road
Hove
East Sussex
BN3 5LP

### Trustees

D I Brown
D A De Terville
A E Grant
Ms C Pearson
Ms A C Stuart Taylor
Ms J G Brown
A Barrow

### Auditors

Chariot House Limited
Chartered Accountants and Statutory Auditor
44 Grand Parade
Brighton
BN2 9QA

## REFERENCE AND ADMINISTRATIVE DETAILS

**Scottish Charity Registration**
The charity is also registered as a charity in Scotland, number SCO43344.

**Bankers**
HSBC
154 Clapham High Street
Clapham
London
SW4 7UQ

Metro Bank
One Southampton Row
London
WC1B 5HA

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Switch180 for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

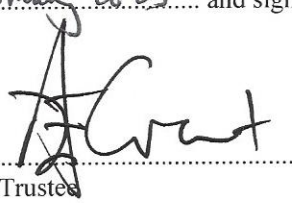
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

## AUDITORS

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ..16 February 2023..... and signed on the board's behalf by:



.....
A E Grant - Trustee

**Opinion**

We have audited the financial statements of Switch180 (the 'charitable company') for the year ended 30th June 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30th June 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.
- the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Act 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates, and considered the risk of acts by the charitable company that were contrary to applicable laws and regulations, including fraud. We identified that the following laws and regulations are central to the charitable company:

- Companies Act 2006
- Charities Act 2011
- Charities SORP 2019
- Health & safety regulations
- Charities and Trustees Investment (Scotland) Act 2005

We did not find any instances of non-compliance or breaches of the legislation framework applicable to the charitable company.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We identified that the following areas were of high risk:
- Completeness of income. We performed various audit tests to ensure that income was not materially understated in the financial statements.
- Management override of controls. We performed various audit tests to ensure there was no material management override of controls

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006, UK tax legislation, Charities Act 2011, Charities and Trustee Investment (Scotland) Act 2005 and Charities SORP 2019. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of legal counsel when considered necessary. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of management bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SWITCH180

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees as a body in accordance with Regulation 10 of the Charities Act (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

John Thacker FCA DChA (Senior Statutory Auditor)
for and on behalf of Chariot House Limited
Chartered Accountants and Statutory Auditor
44 Grand Parade
Brighton
BN2 9QA

Date: 23 February 2023

**SWITCH180**

**STATEMENT OF FINANCIAL ACTIVITIES**
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**
**FOR THE YEAR ENDED 30TH JUNE 2022**

| | Notes | Unrestricted funds £ | Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | 595,497 | 537,752 | 1,133,249 | 527,768 |
| **Charitable activities** | | | | | |
| Charitable Activities | | 158,552 | - | 158,552 | 2,253 |
| Investment income | 3 | 1,508 | - | 1,508 | 3 |
| Other income | | 21,451 | - | 21,451 | 72,991 |
| **Total** | | 777,008 | 537,752 | 1,314,760 | 603,015 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | | 207,148 | - | 207,148 | 125,515 |
| **Charitable activities** | 5 | | | | |
| Charitable Activities | | 569,549 | 537,752 | 1,107,301 | 356,994 |
| **Total** | | 776,697 | 537,752 | 1,314,449 | 482,509 |
| Net gains/(losses) on investments | | (20,717) | - | (20,717) | 5,923 |
| **NET INCOME/(EXPENDITURE)** | | (20,406) | - | (20,406) | 126,429 |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | 1,120,003 | - | 1,120,003 | 993,574 |
| **TOTAL FUNDS CARRIED FORWARD** | | 1,099,597 | - | 1,099,597 | 1,120,003 |

The notes form part of these financial statements

**SWITCH180 (REGISTERED NUMBER: 04929970)**

**BALANCE SHEET**
**30TH JUNE 2022**

| | Notes | Unrestricted funds £ | Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Debtors | 11 | 25,187 | - | 25,187 | 24,440 |
| Investments | 12 | 58,149 | - | 58,149 | 77,409 |
| Cash at bank | | 1,170,247 | - | 1,170,247 | 1,095,167 |
| | | 1,253,583 | - | 1,253,583 | 1,197,016 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 13 | (153,986) | - | (153,986) | (77,013) |
| **NET CURRENT ASSETS** | | 1,099,597 | - | 1,099,597 | 1,120,003 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 1,099,597 | - | 1,099,597 | 1,120,003 |
| **NET ASSETS** | | 1,099,597 | - | 1,099,597 | 1,120,003 |
| **FUNDS** | 15 | | | | |
| Unrestricted funds | | | | 1,099,597 | 1,120,003 |
| **TOTAL FUNDS** | | | | 1,099,597 | 1,120,003 |

The financial statements were approved by the Board of Trustees and authorised for issue on 16 February 2023 and were signed on its behalf by:

A Grant

A E Grant - Trustee

The notes form part of these financial statements

**SWITCH180**

## CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE 2022

| | Notes | 2022 £ | 2021 £ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Cash generated from operations | 1 | 75,071 | 167,608 |
| Net cash provided by operating activities | | 75,071 | 167,608 |
| **Cash flows from investing activities** | | | |
| Interest received | | 9 | 3 |
| Net cash provided by investing activities | | 9 | 3 |
| **Change in cash and cash equivalents in the reporting period** | | 75,080 | 167,611 |
| **Cash and cash equivalents at the beginning of the reporting period** | | 1,095,167 | 927,556 |
| **Cash and cash equivalents at the end of the reporting period** | | 1,170,247 | 1,095,167 |

The notes form part of these financial statements

## NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE 2022

### 1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2022<br>£ | 2021<br>£ |
|---|---|---|
| **Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)** | (20,406) | 126,429 |
| **Adjustments for:** | | |
| Losses/(gain) on investments | 19,260 | (5,923) |
| Interest received | (9) | (3) |
| (Increase)/decrease in debtors | (747) | 47,916 |
| Increase/(decrease) in creditors | 76,973 | (811) |
| **Net cash provided by operations** | 75,071 | 167,608 |

### 2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1/7/21<br>£ | Cash flow<br>£ | At 30/6/22<br>£ |
|---|---|---|---|
| **Net cash** | | | |
| Cash at bank | 1,095,167 | 75,080 | 1,170,247 |
| | 1,095,167 | 75,080 | 1,170,247 |
| **Liquid resources** | | | |
| Deposits included in cash | - | - | - |
| Current asset investments | 77,409 | (19,260) | 58,149 |
| | 77,409 | (19,260) | 58,149 |
| **Total** | 1,172,576 | 55,820 | 1,228,396 |

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, including taking into account any continuing potential impact of the Covid-19 pandemic, and on that basis the charity is considered to be a going concern.

**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.

Grants
Grants are recognised on an accruals basis, accounted for in relation to the period that they relate. Where grants have been received for capital items, the total grant has been disclosed in the SOFA and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset.

Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

**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.

**Investments**
Investments are a form of basic financial instrument and comprise investments in quoted equity instruments which are initially recognised at their transaction value and are subsequently measured at their fair value as at the balance sheet date. Changes in fair value are recognised in the Statement of Financial Activities. Quoted stocks and shares are included in the Balance Sheet at the current market price quoted on a recognised stock exchange as at the reporting date.

**Taxation**
The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.


continued...

## 1. ACCOUNTING POLICIES - continued

**Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Unrestricted funds are those where there are no externally imposed restrictions and are available for use at the discretion of the Trustees for expenditure on its objects or appropriated to reserves for internally designated purposes.

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.

**Pensions**
The pension cost charge represents the contribution payable by the Charity to the employers' defined contribution pension scheme.

## 2. DONATIONS AND LEGACIES

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Donations | 184,112 | 48,858 |
| Grants | 791,075 | 435,299 |
| Activities for generating fund | 158,062 | 43,611 |
| | 1,133,249 | 527,768 |

Donations received comprise:

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Goldman Sachs | 10,000 | - |
| VF International | - | 5,000 |
| Knight Frank | 5,000 | - |
| A J Bell Trust | 95,000 | - |
| Alix Partners | - | 8,541 |
| City and Guilds Foundation | - | 12,000 |
| Miscellaneous donations including Gift Aid | 74,112 | 23,317 |
| | 184,112 | 48,858 |



continued...

## 2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Big Lottery Fund - Awards for All | - | 9,610 |
| MariaMarina Foundation | 100,000 | 121,000 |
| Sterry Family Foundation | 4,000 | - |
| Webster Charitable Trust | 15,000 | 7,500 |
| St James's Place Foundation | 15,000 | 15,000 |
| The Leathersellers' Company Charitable Trust | 1,750 | 1,000 |
| Gompels Healthcare Charitable Fund | 250,000 | 26,947 |
| Underwood Trust | 25,000 | 20,000 |
| Leicester City Council | 2,250 | - |
| Ernest Kleinwort Charitable Trust | 7,000 | 7,500 |
| Other Grants | 43,500 | 33,345 |
| Mark Armitage Charitable Trust | - | 525 |
| John Lyon's Charity | 35,000 | 44,100 |
| BBC Children in Need | 35,202 | 35,028 |
| Norton Rose Fulbright | 10,000 | - |
| Myles Trust | - | 3,000 |
| Hugh Fraser Foundation | - | 3,000 |
| Young Londoners Fund | 4,500 | 27,900 |
| I.G.Y Foundation | 200,000 | 50,000 |
| Ned's Fund | 7,123 | - |
| Dandia Trust | - | 4,000 |
| Vintners' Company | - | 5,000 |
| National Lottery Reaching Communities | 9,950 | 16,596 |
| The Grocers' Charitable Company | - | 4,248 |
| Goldman Sachs | 10,000 | - |
| Mercers Charitable Foundation | 5,000 | - |
| Hedley Foundation | 2,800 | - |
| Skinners' Company | 8,000 | - |
| | 791,075 | 435,299 |

Income received in the current year, but deferred until 2022/23:

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| **Grants** | | |
| Webster Trust | 15,000 | 15,000 |
| Leicestershire County Council | 5,000 | - |
| Leicester City in the Community | 3,000 | - |
| Nick Powell | 15,000 | - |
| Proud Trust | - | 1,485 |
| Greater Sport | - | 2,250 |
| Trafford Youth Justice | - | 1,980 |
| Dandia Trust | 2,000 | - |
| Kaluma Travel | 2,000 | - |



continued...

## 2. DONATIONS AND LEGACIES - continued

| | | |
|---|---|---|
| **Fundraising** | 27,953 | 32,201 |
| **Fee Income** | — | 4,955 |
| | 8,370 | |
| | | 57,871 |
| | 78,323 | |

## 3. INVESTMENT INCOME

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Dividends | 1,499 | - |
| Deposit account interest | 9 | 3 |
| | 1,508 | 3 |

## 4. INCOME FROM CHARITABLE ACTIVITIES

| | Activity | 2022 | 2021 |
|---|---|---|---|
| | | £ | £ |
| Fee income - SLA's | Charitable Activities | 158,552 | 2,253 |

## 5. CHARITABLE ACTIVITIES COSTS

| | Direct Costs | Support costs (see note 6) | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Charitable Activities | 705,229 | 402,072 | 1,107,301 |

## 6. SUPPORT COSTS

| | Management |
|---|---|
| | £ |
| Charitable Activities | 402,072 |



continued...

## 7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Auditor's fee - audit services | 3,400 | 2,560 |
| Auditor's fee - non-audit services | 1,100 | 1,030 |
| Operating lease rentals | 23,807 | 15,007 |

## 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2022 nor for the year ended 30th June 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30th June 2022 nor for the year ended 30th June 2021.

## 9. STAFF COSTS

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Salaries | 342,135 | 436,417 |
| Employer's National Insurance | 29,012 | 28,589 |
| Employer's pension contributions | 13,773 | 13,697 |
| | 384,920 | 478,703 |

The average monthly number of employees during the year was as follows:

| | 2022 | 2021 |
|---|---|---|
| Average | 12 | 15 |

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

| | 2022 | 2021 |
|---|---|---|
| £60,001 - £70,000 | 1 | 1 |

Key management personnel remuneration amounted to £73,154 (2021: £67,940).



continued...

## 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 332,786 | 194,982 | 527,768 |
| **Charitable activities** | | | |
| Charitable Activities | 2,253 | - | 2,253 |
| Investment income | 3 | - | 3 |
| Other income | 72,991 | - | 72,991 |
| **Total** | 408,033 | 194,982 | 603,015 |
| **EXPENDITURE ON** | | | |
| Raising funds | 125,515 | - | 125,515 |
| **Charitable activities** | | | |
| Charitable Activities | 162,012 | 194,982 | 356,994 |
| **Total** | 287,527 | 194,982 | 482,509 |
| Net gains on investments | 5,923 | - | 5,923 |
| **NET INCOME** | 126,429 | - | 126,429 |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | 993,574 | - | 993,574 |
| **TOTAL FUNDS CARRIED FORWARD** | 1,120,003 | - | 1,120,003 |



continued...

## 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Trade debtors | 6,389 | 19,250 |
| Other debtors | 5,860 | 5,190 |
| Prepayments and accrued income | 12,938 | - |
| | 25,187 | 24,440 |

## 12. CURRENT ASSET INVESTMENTS

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Listed investments | 58,149 | 77,409 |

## 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Trade creditors | 48,493 | - |
| Social security and other taxes | 8,118 | 11,947 |
| Other creditors | 6,292 | 3,775 |
| Accruals and deferred income | 91,083 | 61,291 |
| | 153,986 | 77,013 |

## 14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Within one year | 26,072 | 14,461 |
| Between one and five years | 67,911 | 11,340 |
| | 93,983 | 25,801 |



continued...

## 15. MOVEMENT IN FUNDS

| | At 1/7/21 £ | Net movement in funds £ | At 30/6/22 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 1,120,003 | (20,406) | 1,099,597 |
| **TOTAL FUNDS** | 1,120,003 | (20,406) | 1,099,597 |

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

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 777,008 | (776,697) | (20,717) | (20,406) |
| **Restricted funds** | | | | |
| Webster Charitable Trust | 15,000 | (15,000) | - | - |
| Gompels Healthcare Charitable Fund | 250,000 | (250,000) | - | - |
| Miscellaneous donations and bursaries | 25,000 | (25,000) | - | - |
| Leicester City Council | 2,250 | (2,250) | - | - |
| John Lyon's Charity | 35,000 | (35,000) | - | - |
| BBC Children in Need | 35,202 | (35,202) | - | - |
| Norton Rose Fulbright | 10,000 | (10,000) | - | - |
| Young Londoners Fund | 4,500 | (4,500) | - | - |
| Hedley Foundation | 2,800 | (2,800) | - | - |
| I.G.Y. Foundation | 150,000 | (150,000) | - | - |
| Skinners' Company | 8,000 | (8,000) | - | - |
| | 537,752 | (537,752) | - | - |
| **TOTAL FUNDS** | 1,314,760 | (1,314,449) | (20,717) | (20,406) |



continued...

## 15. MOVEMENT IN FUNDS - continued

**Comparatives for movement in funds**

| | At 1/7/20 £ | Net movement in funds £ | At 30/6/21 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 893,574 | 126,429 | 1,020,003 |
| Covid Recovery reserve to restart programmes | 100,000 | - | 100,000 |
| | 993,574 | 126,429 | 1,120,003 |
| **TOTAL FUNDS** | 993,574 | 126,429 | 1,120,003 |

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

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 408,033 | (287,527) | 5,923 | 126,429 |
| **Restricted funds** | | | | |
| Awards for All | 9,610 | (9,610) | - | - |
| Webster Charitable Trust | 7,500 | (7,500) | - | - |
| Miscellaneous donations and bursaries | 26,000 | (26,000) | - | - |
| John Lyon's Charity | 44,100 | (44,100) | - | - |
| BBC Children in Need | 35,028 | (35,028) | - | - |
| Myles Trust | 3,000 | (3,000) | - | - |
| MariaMarina Foundation | 21,000 | (21,000) | - | - |
| Young Londoners Fund | 27,900 | (27,900) | - | - |
| National Lottery Reaching Communities | 16,596 | (16,596) | - | - |
| The Grocers' Charitable Company | 4,248 | (4,248) | - | - |
| | 194,982 | (194,982) | - | - |
| **TOTAL FUNDS** | 603,015 | (482,509) | 5,923 | 126,429 |

**Webster Charitable Trust**
Snow Camp Scotland

**Gompels Healthcare Charitable Fund**
Switch180 Programmes

**Leicester City Council**
Snow Camp Midlands



continued...

## 15. MOVEMENT IN FUNDS - continued

**John Lyon's Charity**
Snow Camp London

**BBC Children in Need**
Snow Camp London

**Norton Rose Fulbright**
Snow Camp London

**Young Londoners Fund**
Snow Camp London

**Hedley Foundation**
Snow Camp London

**I.G.Y. Foundation**
Switch180 Programmes

**Skinners' Company**
Snow Camp London

**Awards for All**
Snow Camp Scotland

**Myles Trust**
Snow Camp Uplift

**MariaMarina Foundation**
Snow Camp National Programmes

**National Lottery Reaching Communities**
Snow Camp Midlands

**The Grocers' Charitable Company**
Snow Camp London



continued...

## 16. RELATED PARTY DISCLOSURES

Ian Brown, a Trustee is a director of Snowcentres Limited, which has a subsidiary, Hemel Snowcentres Limited and Traffordcity Snowcentre Limited, of which he is also a director. Snowcamp has rented facilities from Hemel Snowcentres Limited, and its associated companies, during the year at a cost of £49,994 (2021: £25,640). One Trustee made an unrestricted donation of £100.

**SWITCH180**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
**FOR THE YEAR ENDED 30TH JUNE 2022**

| | 2022<br>£ | 2021<br>£ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Donations | 184,112 | 48,858 |
| Grants | 791,075 | 435,299 |
| Activities for generating fund | 158,062 | 43,611 |
| | 1,133,249 | 527,768 |
| **Investment income** | | |
| Dividends | 1,499 | - |
| Deposit account interest | 9 | 3 |
| | 1,508 | 3 |
| **Charitable activities** | | |
| Fee income - SLA's | 158,552 | 2,253 |
| **Other income** | | |
| Furlough grant | 21,451 | 72,991 |
| **Total incoming resources** | 1,314,760 | 603,015 |
| **EXPENDITURE** | | |
| **Raising donations and legacies** | | |
| Raising funds | 207,106 | 125,515 |
| Brokers fees | 42 | - |
| | 207,148 | 125,515 |
| **Charitable activities** | | |
| Registration costs | 13,393 | 1,046 |
| Accommodation | 2,318 | (63,080) |
| Transport Hire | 32,772 | - |
| Travel & subsistence | 31,655 | 132 |
| Recruitment & training | 8,048 | 5,090 |
| Health & safety costs | 568 | 158 |
| Ski equipment/storage | 2,701 | 168 |
| Ski lessons and passes | 106,008 | 805 |
| Programme materials | 8,595 | 1,118 |
| Carried forward | 206,058 | (54,563) |

**SWITCH180**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
**FOR THE YEAR ENDED 30TH JUNE 2022**

| | 2022<br>£ | 2021<br>£ |
|---|---|---|
| **Charitable activities** | | |
| Brought forward | 206,058 | (54,563) |
| Other direct costs | 122,333 | 3,934 |
| Overseas Opportunities | 3,416 | - |
| Movie costs | 250 | 4,426 |
| Counselling | 373,172 | 67,158 |
| | 705,229 | 20,955 |
| **Support costs** | | |
| **Management** | | |
| Office costs | 78,044 | 33,949 |
| Staff costs | 307,994 | 287,921 |
| Professional fees | 16,034 | 14,169 |
| | 402,072 | 336,039 |
| Total resources expended | 1,314,449 | 482,509 |
| **Net income before gains and losses** | 311 | 120,506 |
| **Unrealised recognised gains and losses** | | |
| Unrealised gains/(losses) on fixed asset investments | (20,717) | 5,923 |
| **Net (expenditure)/income** | (20,406) | 126,429 |

**Snow Camp**

England & Wales - Charity number 1101030

# Accounts

**REGISTERED COMPANY NUMBER: 04929970 (England and Wales)**
**REGISTERED CHARITY NUMBER: 1101030 (England and Wales), SCO43344 (Scotland)**

# REPORT OF THE TRUSTEES AND

# FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2021

# FOR

# SWITCH180
# (A COMPANY LIMITED BY GUARANTEE)

# PREVIOUSLY KNOWN AS SNOW-CAMP

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

**SWITCH180**

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**FOR THE YEAR ENDED 30TH JUNE 2021**


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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th June 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Public Benefit**

Switch180 is a national youth charity providing life changing services to young people.

Our overall mission is to turn young lives around through physical and mental health support. To achieve this, we run two services called Snow Camp and Stop.Breathe.Think. Our programmes support young people in the UK's most disadvantaged areas.

We believe that every young person in the UK should have access to positive opportunities and support. We help those who are 21 and younger to gain the skills and tools they need to live positive and healthy lives.

For full and up to date information on how Switch180 delivers benefit and the range of programmes and events being delivered by the charity, please see www.switch180.org.uk and our Annual Report.

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17 (5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives and Activities" and "Achievements and Performance" for the year, relate in detail the benefit that the charity provides to the public.

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

**Our Aim**

To help young people have the best lives they can through accessible and engaging programmes which provide continuing support and development.

**Our Objectives**

**PROVIDE** spaces for young people to progress and be heard.
**ENGAGE** young people through youth-friendly accessible programmes.
**CONNECT** young people with our support network to provide emotional and practical help.
**TEACH** young people the skills they need to live happy and healthy lives.
**ACHIEVE** long-lasting positive change.

**Our Programmes**

We started working with young people through our programme Snow Camp in 2003. At the time our Founder, Dan Charlish, was working as a youth worker on an estate in Stockwell. He overheard his group saying, whilst playing a snowboarding X-Box game, that this was the closest they were ever going to get to snowsports. A snowboarder himself, Dan realised that snowsports could be the mechanism to bring about positive social change for his young people. The shift from inner-city estate to the mountain environment was so extreme, that in itself created a response in young people, widening their horizons and raising their aspirations.

In 2007, Snow Camp evolved from residential trips abroad into a UK based training programme taking place at indoor snow centres across the country. Now young people head to the mountains once a year as part of their instructor training.

In 2018, 83% of Snow Camp's young people said that they would benefit from greater support with their mental health and emotional well-being. As a result, mental health support through targeted workshops, mindfulness training, 1:1 counselling and group counselling sessions became key components of the courses. The mental health aspect of our work grew rapidly during the pandemic, and we knew we had to do even more.

In November 2020, we launched Stop.Breathe.Think in response to the Covid-19 pandemic. Our unique mental health service offers free counselling sessions and support to any young person who would like to talk. With no wait times and a team of specialised counsellors, demand is growing rapidly.

However, it is clear that with investment the future growth of Stop.Breathe.Think could be significant, and the fit within existing Snow Camp structures is challenging for many reasons. We believe, by becoming Switch180, this enables Snow Camp and Stop.Breathe.Think to grow side by side, complementing each other, but not with one as part of the other.

**Snow Camp programme**

Snow Camp work with youth projects and youth service providers in London, the North-West, the Midlands and Scotland to deliver an accredited journey of courses to vulnerable young people at indoor snow centres. Our courses are unique and attractive to young people, taking them from beginner to qualified snowsports instructors in one year with volunteering and apprenticeship progression routes available at the end. Alongside learning to ski or snowboard, young people also have access to life skills training and mental health support.

**Stop.Breathe.Think programme**

Stop Breathe Think is a free mental health service offering 1-1 counselling and support to young people across the UK. Our service is game changing. There are no wait times and young people are matched with counsellors who specialise in their needs. We're able to ensure that young people can get the right, targeted support they need now.

## OBJECTIVES AND ACTIVITIES

### Significant activities

With the onset of the pandemic, our face-to-face youth work was put on hold, but the lockdown was rapidly having a negative impact on our young people. We could not close our doors.

Our story is one of inspiration, determination and above all a passion for delivering positive outcomes for young people. Switch180 has consistently adapted over the past 18 years, developing new programmes, adjusting to meet the needs of young people. 2020/21 has been a key moment in time where that determination needed to continue, to make a difference at a time that meant the world to so many.

The team kept working and we refocused. The mental health programmes we had previously developed became front and centre of our support. We rapidly scaled up, delivering many more workshops and providing support online. Requests for counselling also increased significantly as more young people reached out facing an avalanche of challenges. Young people in the UK were clearly facing a mental health crisis, exacerbated by COVID-19.

In November 2020, we launched a new ambitious mental health service called Stop.Breathe.Think. A service unlike any other, with the potential to meet a rapidly growing need: Ensuring there is someone to talk to for any young person who needs it.

We believe we have found a way to make a significant difference during the pandemic, and in the years to come when young people are recovering from the damage caused during this period. A lifeline that will change thousands of lives and save many others.

### Snow Camp

During the pandemic Snow Camp were not able to head to the indoor slopes as usual and run our core programmes for young people. However, that has not stopped us! Making the decision to take all our services online before lockdown, we quickly adapted to the new circumstances and have been able to provide our young people with a fantastic level of support remotely.

We developed a new Covid-19 programme to support vulnerable young people, who were at severe risk of falling through the cracks during this period, remotely. We ran:
- Be Inspired sessions led by our Patrons and Ambassadors who are some of the biggest names in UK snowsports
- Be Empowered mental health workshops delivered by our in-house mental health counsellor, Kevin Hempstead
- 1-1 counselling sessions with JHD Counselling Services
- Group activities and fitness sessions led by our Programme Managers

We also continued to engage new young people and youth clubs by running Headstart sessions, which provided young people with an introduction to Snow Camp and our programmes combined with a mental health workshop.

We're extremely proud to have delivered 62 virtual workshops and sessions throughout the lockdowns.

### Stop.Breathe.Think

Transforming mental health support for young people, Stop.Breathe.Think was first developed pre-Covid, when inner-city communities were facing a different pandemic. At the time knife crime was at an all-time high and we were seeing more young people on our programmes being affected by this issue. We knew we had to do something to help, and it started by listening.

We ran a focus group with our London young people, and we learnt how important music was and how young people wanted help to control their emotions. We discussed drill music and the violent messaging it often uses; we knew that this genre of music had the attention of our target audience.

## OBJECTIVES AND ACTIVITIES

We believed that drill music could help us to educate young people about mindfulness and controlling emotions. So, working with NitoNB, one of the UK's most influential drill artists, we created the world's first mindfulness drill track. The track was written with support from our mental health counsellor Kevin Hempstead and the lyrics promoted mindfulness techniques. We wanted young people to Stop.Breathe.Think.

The track was launched in partnership with LinkUp TV, to ensure we reached the young people we needed to. The day the track launched the music video had 100K views in just one hour. We also put up a billboard and posters across London.

We had one clear objective, to encourage young people to sign up for mindfulness tutorials, which were created by our young people with support from Kevin or to request 1-1 counselling sessions. The campaign received national press coverage but more than that, it was actually talked about by our target audience and beyond. But most importantly is got young people the help they told us they wanted.

Since our launch in November 2020, 1,068 people have signed up for tutorials and 2,272 counselling sessions have been delivered (June 2021 figures) and this is just the beginning. Each month more and more young people are getting in touch asking for help. Stop.Breathe.Think has now become a vital mental health service for young people across the UK and it's continuing to evolve.

Through our partnership with JHD Counselling Services, we've recruited over 40 counsellors to our team and launched a 'mental wellbeing drop-in' service. Here young people who are struggling between their counselling sessions can chat with a counsellor at any time between 9am-9pm each day. We also partnered with SHOUT to offer 24/7 emergency text support.

- 1068 people signed up for our mindfulness tutorials
- 693 young people asked for counselling support
- 187 parents or professionals asked if they could refer a young person for support
- 2272 counselling sessions were delivered
- 64% are aged 18 or younger, with the average age at 16.
- 73% female, 25% male, 2% other

Most common issues affecting young people:
- Anxiety 31%
- Anger 9%
- Bereavement 6%
- Negative Relationships 7%
- Self-Harm 15%
- Suicidal Thoughts 11%

(November 2020 - June 2021)

**Staff and Young People Training and Development**

Alongside developing Stop.Breathe.Think we provided vital mental health training to our programmes team and youth volunteers, who support our Programme Managers on our programmes. This training has enabled our team to work with our young people more effectively as well as supporting their own mental wellbeing. Our youth volunteers have the opportunity to work towards a full diploma in counselling, with volunteering and job opportunities available with Stop.Breathe.Think at the end.

- 57 gained a Level 1 - 2 in Counselling Skills course with JHD Counselling Services
- 10 took part in Confronting Conflict and Becoming Youth Facilitators course with Leap Training
- 5 took part in and Online Practitioner course with Leap Training

## OBJECTIVES AND ACTIVITIES

### Award Winning

We are pleased to have won the regional South East Apprenticeship Awards 2020 and were Highly Commended at the National Apprenticeship Awards 2020. This award means that we are one of the top 3 SME apprenticeship employers in the UK! We were also honoured to win the Innovative Use of Sport award at the Not A Red Card awards for our work supporting young people's mental health on our snowsports programmes. In May 2021, we were also delighted to win big at the PR Moments Awards and PRCA Dare Awards in the following categories: Culture media, sport & travel marketing communications campaign of the year; Not for profit campaign of the year; and the Innovation in public relations award.

### Covid-19 Response

Over the last 18 years, Snow Camp has played a growing and significant role as a leading youth charity, using sport to engage hard to reach young people and making a positive difference to thousands of young lives. We knew our mental health work needed to achieve a similar level of impact, creating a service that can both complement and work in synergy with our ongoing programmes, and play a significant role in the support of young people and their mental health in this country.

Developing Stop.Breathe.Think over the last 6 months has been hugely rewarding. We did not want to close our doors to young people as a result of Covid, and this project has enabled the Snow Camp team, whilst our other programmes are on hold, to focus their collective energy on creating and rolling out a new service that has been able to play a positive role for young people in these challenging times. As a youth charity, this was incredibly important to us.

We're incredibly proud of the resilience and leadership our team has shown during this unprecedented time. For the first time in our history, we made a positive impact entirely remotely, with Switch180 becoming a critical support service for hundreds of young people across the UK.

- We engaged 2069 young people
- We delivered 2334 sessions

### Events

### Golf Day

In September 2020, we ran our first charity Golf Day at Bush Hill Park Golf Club. It was also our one and only, in person, fundraising event of year. We were incredibly grateful to the teams, sponsors, volunteers and the Club staff for helping us make it happen! The event raised £15,000.

## STRATEGIC REPORT

### Financial position

The year ended 30th June 2021 recorded net income over expenditure of £126,429. Total reserves, including designated capital, now stand at £1,120,003 (See reserves policy below). By comparison, the previous period ended 30th June 2020 recorded net expenditure over income of £251,747 increasing total reserves to £993,574.

Total income for the year ended 30th June 2021 amounted to £603,015 compared to £1,124,156 in the previous period. A breakdown of grants received is shown in Note 2 to the accounts.

Total expenditure for the year ended 30th June 2021 amounted to £482,509 compared to £882,874 in the previous period. In line with SORP (FRS102), expenditure is analysed into two main categories; charitable activities and raising funds for the charity with the 'charitable ratio' being calculated as 'charitable activities expenditure' as a fraction of 'total expenditure'.

Due to the pandemic our income and expenditure was significantly less than previous years therefore adjusting our charitable ratio. Snow Camp's face-to-face youth work was put on hold throughout the year, and we made a positive impact entirely remotely reducing our expenditure on charitable activities temporarily. The team kept working and upskilled in order to focus on the mental health programmes we had previously developed which became front and centre of our support.

In the year ended 30th June 2021 £356,994 of expenditure relates to charitable activities, and £125,515 to raising funds for the charity, a 'charitable ratio' of 74%. By comparison, in the year ended 30th June 2020, £702,750 related to charitable activities and £180,124 to raising funds for the charity. The charitable ratio for the previous year was 80%.

### Reserves policy

Switch180 is committed to using its resources in pursuit of its charitable objectives. It is also committed to maintaining a level of reserves that is prudent to meeting ongoing liabilities, sufficient to ensure that all delivery commitments can be met and to protect the long-term future of operations. Switch180's Reserves Policy seeks to balance these priorities by aiming to hold a level of General Reserves based on the planned expenditure and for any uncertainties for the year.

Our net income over expenditure ended at £126,429. Total reserves now stand at £1,120,003. In recent years, we have reviewed our general reserves policy, with our auditor, in light of the many risks and insecurities charities were facing globally, as a result of the pandemic and nationally due to Brexit. At the time of publishing, we are still facing some challenges with some of our regular fundraising events unfortunately being cancelled and the impact of reduced donations from some corporate partners. The trustees have responded to this by maintaining our general reserves policy to a goal of 12 months, in order to increase the sustainability and growth of the charity going forward.

Looking ahead to 2021/22 we are in a more positive place and are budgeting for the full team salaries and office costs with a full programme schedule. Taking all this into account, we can reasonably assume expenditure requirements will be up to £1,175,000 enabling us to support more than 2,000 young people across our programmes.

The Trustees are pleased to acknowledge that current reserves satisfy our reserves policy and are sufficient to cover forthcoming commitments. The level of reserves will continue to be monitored quarterly at Trustees meetings, and appropriate action will be taken if reserves fall outside the desired range.

## STRATEGIC REPORT

### Future plans

The Government's roadmap out of lockdown in Spring 2021 was a welcomed announcement which enabled us to plan for our own return to face-to-face youth work and events over the coming months. We are therefore incredibly excited to be able to safely run our snowsports programme First Tracks across the country during the school summer holidays. Here young people from London, Scotland, the North-West, and the Midlands will experience skiing or snowboarding for the first time at indoor snow centres over 2-days. They will also take part in life-skills sessions and work towards a Snowsport Scotland or England Snow Life Award.

The creation of a new National Youth Charity, with broader physical and mental health goals, under which both Snow Camp and Stop.Breathe.Think can separately exist and prosper will be our focus for 2021/22.

Over the last 18 years, Snow Camp has played a growing and significant role as a leading youth service, using sport to engage hard to reach young people and making a positive difference to thousands of young lives. We are now rapidly expanding Stop.Breathe.Think to achieve a similar level of impact and play a significant role in supporting young people and their mental health in this country.

Switch180 is fully committed to developing innovative programmes like Snow Camp, Stop.Beathe.Think and other initiatives in the future. We will always aim to deliver and grow services which turn young lives around.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### Recruitment and appointment of new trustees

Procedures have been established for recruiting and supporting trustees. When areas are identified for which additional trustees would be helpful, an open recruitment process is scheduled, utilising wide and inclusive search methods such as advertising and networking with other charities. In addition, Board members and the Director use their own networks to encourage suitable people to come forward. An induction and the provision of any required training ensures that new trustees are aware of their responsibilities and enables them to learn about Switch180 in a structured way so that from the start they understand the charity's objectives. All trustees identify their training needs annually and measures are taken as necessary to ensure that these needs are met.

### Organisational structure

Switch180 (formerly Snow Camp) is a registered charity and a company limited by guarantee. It was incorporated on 13th October 2003 and registered as a charity (with the Charity Commission for England and Wales) on 4th December 2003.

Snow Camp was registered as a charity with the Office of the Scottish Charity Regulator (OSCR) on 6th August 2012, (Charity Number SC043344).

The charity was established under a Memorandum of Association, which describes the objects and powers of the charitable company; it is governed under its Articles of Association.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Decision-making

The Board of Trustees meets at least three times each year to discuss and review planning, development, financial and administrative matters and more frequently as required. The quorum for decision-making of the board can be no less than three Trustees.

### Management

While the Board of Trustees and Founding Director set company policy and strategy, day to day management of the organisation is delegated to the Senior Management Team: Founding Director, Dan Charlish, Operations Director, Lara Kinnear, Development Director, Rachel Cruz and Programme Director, Cormac Whelan who take overall responsibility for ensuring the effective management and forward planning of Switch180 in line with decisions of the board and the current business plan.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Company number

04929970 (England and Wales)
SCO43344 (Scotland)

### Registered Charity number

England and Wales: 1101030

### Registered office

306a Portland Road
Hove
East Sussex
BN3 5LP

### Trustees

D I Brown
D A De Terville
A E Grant
Ms C Pearson
Ms A C Stuart Taylor
Ms J G Brown
A Barrow (appointed 22/9/2020)

### Auditors

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

## REFERENCE AND ADMINISTRATIVE DETAILS

**Bankers**
HSBC
154 Clapham High Street
Clapham
London
SW4 7UQ

Metro Bank
One Southampton Row
London
WC1B 5HA

## CHANGE OF NAME

The charitable company passed a special resolution on 11th November 2021 changing its name from Snow-Camp to Switch180.

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Switch180 for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

## AUDITORS

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 22nd February 2022 and signed on the board's behalf by:

A E Grant - Trustee

**Opinion**
We have audited the financial statements of Switch180 (the 'charitable company') for the year ended 30th June 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 30th June 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

**Basis for opinion**
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates, and considered the risk of acts by the charitable company that were contrary to applicable laws and regulations, including fraud. We identified that the following laws and regulations are central to the charitable company:

- Companies Act 2006
- Charities Act 2011
- Charities SORP 2019
- Health & safety regulations
- Charities and Trustee Investment (Scotland) Act 2005

We did not find any instances of non-compliance or breaches of the legislation framework applicable to the charitable company.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We identified that the following areas were of high risk:
- Completeness of income. We performed various audit tests to ensure that income was not materially understated in the financial statements.
- Management override of controls. We performed various audit tests to ensure there was no material management override of controls

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006, UK tax legislation, Charities Act 2011, Charities and Trustee Investment (Scotland) Act 2005 and Charities SORP 2019. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of legal counsel when considered necessary. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of management bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

John Thacker FCA DChA (Senior Statutory Auditor)
for and on behalf of Chariot House Limited
Chartered Accountants and Statutory Auditor
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 8 March 2022

**SWITCH180**

**STATEMENT OF FINANCIAL ACTIVITIES**
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**
**FOR THE YEAR ENDED 30TH JUNE 2021**

| | Notes | Unrestricted funds £ | Restricted funds £ | 2021 Total funds £ | 2020 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | 332,786 | 194,982 | 527,768 | 973,651 |
| **Charitable activities** | 4 | | | | |
| Charitable Activities | | 2,253 | - | 2,253 | 139,053 |
| Investment income | 3 | 3 | - | 3 | 74 |
| Other income | | 72,991 | - | 72,991 | 11,378 |
| **Total** | | 408,033 | 194,982 | 603,015 | 1,124,156 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | | 125,515 | - | 125,515 | 180,124 |
| **Charitable activities** | 5 | | | | |
| Charitable Activities | | 162,012 | 194,982 | 356,994 | 702,750 |
| **Total** | | 287,527 | 194,982 | 482,509 | 882,874 |
| Net gains on investments | | 5,923 | - | 5,923 | 10,465 |
| **NET INCOME** | | 126,429 | - | 126,429 | 251,747 |
| **RECONCILIATION OF FUNDS** | | | | | |
| **Total funds brought forward** | | 993,574 | - | 993,574 | 741,827 |
| **TOTAL FUNDS CARRIED FORWARD** | | 1,120,003 | - | 1,120,003 | 993,574 |

The notes form part of these financial statements

## BALANCE SHEET
## 30TH JUNE 2021

| | Notes | Unrestricted funds £ | Restricted funds £ | 2021 Total funds £ | 2020 Total funds £ |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Debtors | 11 | 24,440 | - | 24,440 | 72,356 |
| Investments | 12 | 77,409 | - | 77,409 | 71,486 |
| Cash at bank | | 1,095,167 | - | 1,095,167 | 927,556 |
| | | 1,197,016 | - | 1,197,016 | 1,071,398 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 13 | (77,013) | - | (77,013) | (77,824) |
| **NET CURRENT ASSETS** | | 1,120,003 | - | 1,120,003 | 993,574 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 1,120,003 | - | 1,120,003 | 993,574 |
| **NET ASSETS** | | 1,120,003 | - | 1,120,003 | 993,574 |
| **FUNDS** | 15 | | | | |
| Unrestricted funds | | | | 1,120,003 | 993,574 |
| **TOTAL FUNDS** | | | | 1,120,003 | 993,574 |

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd February 2022 and were signed on its behalf by:

A E Grant - Trustee

The notes form part of these financial statements

**SWITCH180**

**CASH FLOW STATEMENT**
**FOR THE YEAR ENDED 30TH JUNE 2021**

| | Notes | 2021<br>£ | 2020<br>£ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Cash generated from operations | 1 | 167,608 | 216,411 |
| Net cash provided by operating activities | | 167,608 | 216,411 |
| **Cash flows from investing activities** | | | |
| Purchase of fixed asset investments | | - | (71,486) |
| Sale of fixed asset investments | | - | 10,465 |
| Interest received | | 3 | 74 |
| Net cash provided by/(used in) investing activities | | 3 | (60,947) |
| **Change in cash and cash equivalents in the reporting period** | | 167,611 | 155,464 |
| **Cash and cash equivalents at the beginning of the reporting period** | | 927,556 | 772,092 |
| **Cash and cash equivalents at the end of the reporting period** | | 1,095,167 | 927,556 |

The notes form part of these financial statements

## 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2021<br>£ | 2020<br>£ |
|---|---|---|
| **Net income for the reporting period (as per the Statement of Financial Activities)** | 126,429 | 251,747 |
| **Adjustments for:** | | |
| Gain on investments | (5,923) | (10,465) |
| Interest received | (3) | (74) |
| Decrease in debtors | 47,916 | 11,859 |
| Decrease in creditors | (811) | (36,656) |
| **Net cash provided by operations** | 167,608 | 216,411 |

## 2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1/7/20<br>£ | Cash flow<br>£ | At 30/6/21<br>£ |
|---|---|---|---|
| **Net cash** | | | |
| Cash at bank | 927,556 | 167,611 | 1,095,167 |
| | 927,556 | 167,611 | 1,095,167 |
| **Liquid resources** | | | |
| Deposits included in cash | - | - | - |
| Current asset investments | 71,486 | 5,923 | 77,409 |
| | 71,486 | 5,923 | 77,409 |
| **Total** | 999,042 | 173,534 | 1,172,576 |

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, including taking into account any potential impact of the Covid-19 pandemic, and on that basis the charity is considered to be a going concern.

**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.

Grants
Grants are recognised on an accruals basis, accounted for in relation to the period that they relate. Where grants have been received for capital items, the total grant has been disclosed in the SOFA and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset.

Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

**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.

**Tangible fixed assets**
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

The charity only capitalises assets costing in excess of £1,000.

Recognition and measurement
Fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

**Investments**
Investments are a form of basic financial instrument and comprise investments in quoted equity instruments which are initially recognised at their transaction value and are subsequently measured at their fair value as at the balance sheet date. Changes in fair value are recognised in the Statement of Financial Activities. Quoted stocks and shares are included in the Balance Sheet at the current market price quoted on a recognised stock exchange as at the reporting date.

## 1. ACCOUNTING POLICIES - continued

**Taxation**
The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Unrestricted funds are those where there are no externally imposed restrictions and are available for use at the discretion of the Trustees for expenditure on its objects or appropriated to reserves for internally designated purposes.

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.

**Pensions**
The pension cost charge represents the contribution payable by the Charity to the employers' defined contribution pension scheme.

## 2. DONATIONS AND LEGACIES

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Donations | 48,858 | 115,603 |
| Grants | 435,299 | 658,029 |
| Activities for generating fund | 43,611 | 200,019 |
| | 527,768 | 973,651 |

Donations received comprise:

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Delancey | - | 50,000 |
| VF International | 5,000 | - |
| Knight Frank | - | 5,000 |
| BARSC | - | 10,000 |
| A J Bell Trust | - | 12,200 |
| Alix Partners | 8,541 | - |
| City and Guilds Foundation | 12,000 | |
| Miscellaneous donations | 23,317 | 38,453 |
| | 48,858 | 115,653 |

## 2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Big Lottery Fund - Awards for All | 9,610 | - |
| MariaMarina Foundation | 121,000 | 137,000 |
| Sterry Family Foundation | - | 3,000 |
| Webster Charitable Trust | 7,500 | 15,000 |
| St James's Place Foundation | 15,000 | - |
| The Leathersellers' Company Charitable Trust | 1,000 | 5,000 |
| Mickel Foundation | - | 2,000 |
| Ski Safari | - | 40,000 |
| Gompels Healthcare Charitable Fund | 26,947 | 102,330 |
| Armada Trust | - | 1,250 |
| Underwood Trust | 20,000 | 20,000 |
| Ernest Kleinwort Charitable Trust | 7,500 | - |
| Other Grants | 33,345 | 3,545 |
| Mark Armitage Charitable Trust | 525 | 500 |
| The Childhood Trust | - | 1,250 |
| Will Houghton Foundation | - | 7,500 |
| John Lyon's Charity | 44,100 | 38,300 |
| BBC Children in Need | 35,028 | 31,163 |
| Norton Rose Fulbright | - | 10,000 |
| Myles Trust | 3,000 | 3,000 |
| Hugh Fraser Foundation | 3,000 | - |
| Young Londoners Fund | 27,900 | 28,800 |
| Anand & Sethi Family Trust | - | 1,500 |
| Paul Newlands Construction | - | 2,000 |
| I.G.Y Foundation | 50,000 | 50,000 |
| Kaluma Travel | - | 2,000 |
| Samworth Foundation | - | 30,000 |
| Ned's Fund | - | 6,000 |
| Haberdashers Benevolent Foundation | - | 5,100 |
| A J Bell Trust | - | 5,000 |
| Al Woodward - Court 53 | - | 200 |
| PCC West Midlands | - | 10,000 |
| Dandia Trust | 4,000 | 3,000 |
| Aviva Community Foundation | - | 15,000 |
| Norton Foundation | - | 3,800 |
| TravelTrex | - | 500 |
| Andrew Stewart | - | 3,270 |
| Team Archie | - | 10,000 |
| A J Bell plc | - | 61,021 |
| Vintners' Company | 5,000 | - |
| National Lottery Reaching Communities | 16,596 | - |
| The Grocers' Charitable Company | 4,248 | - |
| | 435,299 | 658,029 |



continued...

## 2. DONATIONS AND LEGACIES - continued

Income received in the current year, but deferred until 2021/22:

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| **Grants** | | |
| Webster Trust | 15,000 | - |
| Ernest Kleinwort | - | 7,500 |
| Awards for All | - | 9,610 |
| Hugh Fraser Foundation | - | 3,000 |
| Proud Trust | 1,485 | |
| Greater Sport | 2,250 | |
| Trafford Youth Justice | 1,980 | |
| Tower of London | - | 300 |
| National Lottery Reaching Communities | - | 16,596 |
| Dandia | - | 2,000 |
| **Fundraising** | 32,201 | 25,100 |
| **Fee Income** | 4,955 | 2,850 |
| | 57,871 | 66,956 |

## 3. INVESTMENT INCOME

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 3 | 74 |

## 4. INCOME FROM CHARITABLE ACTIVITIES

| | Activity | 2021 | 2020 |
|---|---|---|---|
| | | £ | £ |
| Fee income - SLA's | Charitable Activities | 2,253 | 139,053 |

## 5. CHARITABLE ACTIVITIES COSTS

| | Direct Costs | Support costs (see note 6) | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Charitable Activities | 20,955 | 336,039 | 356,994 |

## 6. SUPPORT COSTS

| | Management |
|---|---|
| | £ |
| Charitable Activities | 336,039 |

## 7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Auditor's fee - audit services | 2,560 | 2,480 |
| Auditor's fee - non-audit services | 1,030 | 1,000 |
| Operating lease rentals | 15,007 | 23,892 |

## 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2021 nor for the year ended 30th June 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30th June 2021 nor for the year ended 30th June 2020.

## 9. STAFF COSTS

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Salaries | 436,417 | 437,700 |
| Employer's National Insurance | 28,589 | 33,918 |
| Employer's pension contributions | 13,697 | 13,221 |
| | 478,703 | 484,839 |

The average monthly number of employees during the year was as follows:

| | 2021 | 2020 |
|---|---|---|
| Average | 15 | 24 |

One employee received emoluments in excess of £60,000 in the band £60,001 to £70.000 (2020: No employees).

## 9. STAFF COSTS - continued

Key management personnel remuneration amounted to £70,615 (2020: £67,940).

## 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 775,043 | 198,608 | 973,651 |
| **Charitable activities** | | | |
| Charitable Activities | 139,053 | - | 139,053 |
| Investment income | 74 | - | 74 |
| Other income | 11,378 | - | 11,378 |
| **Total** | 925,548 | 198,608 | 1,124,156 |
| **EXPENDITURE ON** | | | |
| Raising funds | 180,124 | - | 180,124 |
| **Charitable activities** | | | |
| Charitable Activities | 504,142 | 198,608 | 702,750 |
| **Total** | 684,266 | 198,608 | 882,874 |
| Net gains on investments | 10,465 | - | 10,465 |
| **NET INCOME** | 251,747 | - | 251,747 |
| **RECONCILIATION OF FUNDS** | | | |
| **Total funds brought forward** | 741,827 | - | 741,827 |
| **TOTAL FUNDS CARRIED FORWARD** | 993,574 | - | 993,574 |


continued...

## 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Trade debtors | 19,250 | 65,687 |
| Other debtors | 5,190 | 5,010 |
| Prepayments and accrued income | - | 1,659 |
| | 24,440 | 72,356 |

## 12. CURRENT ASSET INVESTMENTS

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Listed investments | 77,409 | 71,486 |

## 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Social security and other taxes | 11,947 | 5,841 |
| Other creditors | 3,775 | 1,607 |
| Accruals and deferred income | 61,291 | 70,376 |
| | 77,013 | 77,824 |

## 14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Within one year | 14,461 | 14,948 |
| Between one and five years | 11,340 | 8,256 |
| | 25,801 | 23,204 |


continued...

## 15. MOVEMENT IN FUNDS

| | At 1/7/20 £ | Net movement in funds £ | At 30/6/21 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 893,574 | 126,429 | 1,020,003 |
| Covid Recovery reserve to restart programmes | 100,000 | - | 100,000 |
| | 993,574 | 126,429 | 1,120,003 |
| **TOTAL FUNDS** | 993,574 | 126,429 | 1,120,003 |

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

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 408,033 | (287,527) | 5,923 | 126,429 |
| **Restricted funds** | | | | |
| Awards for All | 9,610 | (9,610) | - | - |
| Webster Charitable Trust | 7,500 | (7,500) | - | - |
| Miscellaneous donations and bursaries | 26,000 | (26,000) | - | - |
| John Lyon's Charity | 44,100 | (44,100) | - | - |
| BBC Children in Need | 35,028 | (35,028) | - | - |
| Myles Trust | 3,000 | (3,000) | - | - |
| MariaMarina Foundation | 21,000 | (21,000) | - | - |
| Young Londoners Fund | 27,900 | (27,900) | - | - |
| National Lottery Reaching Communities | 16,596 | (16,596) | - | - |
| The Grocers' Charitable Company | 4,248 | (4,248) | - | - |
| | 194,982 | (194,982) | - | - |
| **TOTAL FUNDS** | 603,015 | (482,509) | 5,923 | 126,429 |



continued...

## 15. MOVEMENT IN FUNDS - continued

**Comparatives for movement in funds**

| | At 1/7/19 £ | Net movement in funds £ | Transfers between funds £ | At 30/6/20 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 741,827 | 251,747 | (100,000) | 893,574 |
| Covid Recovery reserve to restart programmes | - | - | 100,000 | 100,000 |
| | 741,827 | 251,747 | - | 993,574 |
| **TOTAL FUNDS** | 741,827 | 251,747 | - | 993,574 |

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

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 925,548 | (684,266) | 10,465 | 251,747 |
| **Restricted funds** | | | | |
| Ski Safari | 40,000 | (40,000) | - | - |
| John Lyon's Charity | 38,300 | (38,300) | - | - |
| BBC Children in Need | 31,163 | (31,163) | - | - |
| Other Grants | 1,545 | (1,545) | - | - |
| MariaMarina Foundation | 27,000 | (27,000) | - | - |
| Young Londoners Fund | 28,800 | (28,800) | - | - |
| PCC West Midlands | 10,000 | (10,000) | - | - |
| Dandia Trust | 3,000 | (3,000) | - | - |
| Aviva Community Foundation | 15,000 | (15,000) | - | - |
| Norton Foundation | 3,800 | (3,800) | - | - |
| | 198,608 | (198,608) | - | - |
| **TOTAL FUNDS** | 1,124,156 | (882,874) | 10,465 | 251,747 |

**Awards for All**
Snow Camp Scotland

**Webster Charitable Trust**
Snow Camp Scotland

**John Lyon's Charity**
Snow Camp London



continued...

## 15. MOVEMENT IN FUNDS - continued

**BBC Children in Need**
Snow Camp London

**Myles Trust**
Snow Camp Uplift

**MariaMarina Foundation**
Snow Camp National Programmes

**Young Londoners Fund**
Snow Camp London

**National Lottery Reaching Communities**
Snow Camp Midlands

**The Grocers' Charitable Company**
Snow Camp London

**Ski Safari**
Snow Camp London

**PCC West Midlands**
Snow Camp Midlands

**Dandia Trust**
Snow Camp Bursary Fund

**Aviva Community Foundation**
Snow Camp National Programmes

**Norton Foundation**
Snow Camp Scotland

## 16. RELATED PARTY DISCLOSURES

Ian Brown, a Trustee is a director of Snowcentres Limited, which has a subsidiary, Hemel Snowcentres Limited, of which he is also a director. Snowcamp has rented facilities from Hemel Snowcentres Limited during the year at a cost of £25,640 (2019: £14,800).