

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED

England & Wales · Charity number 1110687

Details

Status Registered

Legal form Charitable company

Company number [05873616](#)

Registered 2007-06-26

Register [View on the Charity Commission register](#)

Contact

Address Snowflake School For Children With Autism Limited
10-14 Crown Street
London
W3 8SB

Phone 07795181580

Email info@snowflakeschool.org.uk

Website www.snowflakeschool.org.uk

Activities

Objects: TO PROMOTE, MAINTAIN, IMPROVE AND ADVANCE THE EDUCATION AND HEALTH OF CHILDREN DIAGNOSED WITH AUTISM AND / OR OTHER AUTISTIC AND RELATED COMMUNICATION ORDERS.

Activities: To provide advance educational opportunities for children with diagnosis of Autistic Spectrum Disorder (ASD)

Classification

- **How:** Provides Services
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£2,821,628	£2,617,510	£1,791,059	58
2024-07-31	£2,642,544	£2,563,208	£1,586,941	66
2023-07-31	£2,574,412	£2,441,277	£1,507,605	62
2022-07-31	£2,353,919	£2,235,766	£1,374,470	52
2021-07-31	£1,812,435	£1,718,434	£1,256,317	47

Trustees

Name	Role	Appointed
ARDAVAN FARMAN FARMAIAN		
FARYANEH AKHAVAN		
JAMES SIMON CHEETHAM		2013-04-15
Mahmmod Amin Manzouri		2020-08-20
SHAHROKH BAGHERZADEH		2012-05-03

Linked charities

- SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED (1110687-1)

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED

England & Wales - Charity number 1110687

Accounts

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

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SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JULY 2025**

Trustees	F Akhavan, Chair of Trustees A Farmanfarmaian S Bagherzadeh J S Cheetham KC M A Manzouri S Bekhradnia (appointed 2 June 2025)
Company registered number	05873616
Charity registered number	1110687
Registered office	10-14 Crown Street London W3 8SB
Company secretary	A Farmanfarmaian
Independent auditors	Sopher + Co LLP Chartered Accountants & Statutory Auditors 5 Elstree Gate Elstree Way Borehamwood Hertfordshire WD6 1JD
Bankers	HSBC 25 Notting Hill Gate London W11 3JJ

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2025

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 August 2024 to 31 July 2025. The Annual Report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The primary aim of Snowflake School for Children With Autism Limited ("the Charity/School") is to advance educational opportunities for children with diagnosis of Autistic Spectrum Disorder (ASD).

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The most important aspect of education for children with ASD is improving their ability to communicate with others. The failure to communicate tends to lead to inappropriate behaviours which often manifest as tantrums, aggression and self-harming. All of these represent threats to children's health and safety. Teaching children with ASD to express their needs and establish meaningful social contact with people around them reduces their frustration and makes the inappropriate behaviours less likely, consequently improving their health.

The School opened its doors to children with ASD in 2008. It now operates from two sites. The primary site has a capacity of eighteen students aged 5 to 11 and mostly operates at full capacity. The secondary site opened in November 2020. It has a capacity of 24 pupils aged between 12 to 16.

The School has worked towards building stronger relationship with other schools, local educational authorities and organisations in the boroughs it operates to create opportunities for children to integrate in the community. The School has access to two local mainstream schools, local library, swimming pool and Nevern Garden (local gated garden).

The primary site, rented from Notting Hill Housing Trust, comprise two garden flats in Earls Court, SW5, licensed and converted to operate as a school. The lease was renewed for 10 years in 2018.

The secondary site, situated in London, W3, is rented from an individual landlord for a period of 10 years with the option of extending for another 10 years from June 2020. It is an ex-Salvation Army building and is over three floors providing good size classrooms, a soft room, a kitchen for pupils food technology and an assembly room. There is also a small outside area. The Charity spent £970,000 to bring it up to the standards required by the Department for Education in respect of disability, safety and fire regulations.

Curriculum and Policies

The School's curriculum, based on the National Curriculum, has been written but modified to meet the needs of pupils with ASD, as are all the necessary policies. The policies are kept up to date to meet the growing school needs in DFE requirements. In order to have control over the admission process we decided to opt out of the requirement of Section 41 of the Children and Families Act 2014 and the School has continued to be listed as an Independent Special School (England and Wales) since April 2015.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Objectives and activities (continued)

b. Volunteers

Many volunteers give up their time to help the Charity. The Trustees convey their appreciation to all the volunteers for their commitment and support.

Achievements and performance

a. Main achievements of the Charity

Charitable activities

The School provides education for pupils with moderate to severe autism. It provides a specialist teaching environment that develops both the academic and social skills, thus providing each pupil with the chance for a better future and achieve their potential, whilst also improving the quality of their families lives.

Teaching each child costs around £65.5k (2024 - £60-65k) per year. The Charity has been successful to fill all the available placements and cover the cost of educating pupils from the fees generated.

Fundraising activities

During the year £71,760 (2024 - £56,825) has been raised through fundraising activities and donors are as follows:

	2025	2024
	£	£
Popli Khalatbari Charitable Foundation	15,000	25,000
A Farmanfarmaian	36,600	-
Jack Petchy Foundation	900	900
Wooden Society	2,500	-
David Solomon Charitable Trust	750	-
Knox Cropper LLP	500	-
Mr Shah & Mrs Gree	5,000	-
Padwa Charitable Foundation	-	22,194
Other donations	10,510	3,551
	-----	-----
	71,760	56,825
	=====	=====

b. Investment policy and performance

The Charity does not have investments. The trustees monitor cash resources and when possible short term deposits are used as a cash management tool.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Achievements and performance (continued)

c. Internal and external factors

The School maintains good relations with its staff. There is one to one tutoring for each pupil and in exceptional cases it is two for one. The staff are in close contact with parents and update them on a daily basis through the home/school book and Earwig, an app which enables teachers to share photos, videos and documents with parents. Some parents are also working privately to raise funds for the Charity. The School owns an app which allows it to provide detailed reports, videos and photos of pupils for their parents to access. The parents can also use the app to update the School about their child.

Employing staff remains very challenging and the School had to spend a lot of money on agency fees again this year.

Mrs Akhavan, a trustee, looks to arrange different activities to raise funds for the School. There is a very friendly relationship between the trustees and the Charity take advantage of their expertise and experience.

Local Education Authorities pay tuition fees for the pupils on termly basis. The School keeps in close contact with the Local Education Authorities and keeps them up to date with activities.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Charity has a reserve policy to hold unrestricted funds available at a sufficient level to meet the future needs of the Charity (around six months, equivalent to £400,000). The trustees of the Charity, who are responsible for the reserves policy, monitor and review it at regular intervals to satisfy themselves that funds held are adequate for the Charity's needs. The School has a £50,000 reserve policy for an additional disabled access if needed in the future. At the year end, the charity's reserves include a designated amount of £53,000 which has been set aside specifically for the purchase of a school bus.

As disclosed on the balance sheet the Charity holds unrestricted funds of £507,994 (2024 - £367,932) at the year end. Restricted funds at the year end were £1,283,065 (2024 - £1,218,746).

The Charity is raising money to purchase the secondary site and have it as a permanent home for the school.

c. Principal funding

During the year the Charity generated Tuition Fees of £2,626,947 (2024 - £2,526,282), received £81,040 (2024 - £61,973) as donations, which includes £71,760 (2024 - £56,825) from individuals, and £1,651 (2024 - £597) as Gift Aid from HMRC. Bank interest, which is interest on bank deposits, was £50,070 (2024 - £52,589).

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Structure, governance and management

a. Constitution

Snowflake School For Children With Autism Limited is registered as a charitable company limited by guarantee.

b. Methods of appointment or election of Trustees

New trustees can be appointed by an ordinary resolution and must also be willing to act as a director. The process for appointing trustees is currently under review and an update will be provided to the board in due course.

The Charity is always looking for trustees who are not only interested in the cause, but can also bring specific expertise to the School. We first welcome them at a general meeting, then appoint them as non-executive trustees so they can join the board, learn about the School, get to know each other, before they are invited to join the board as a full trustee.

Directors/Trustees Rotation

The Directors/Trustees to retire by rotation are usually those who have been longest in the office since their last appointment. If any director became or were appointed directors on the same day those to retire shall, unless they otherwise agree amongst themselves, be determined by lot. We have had trustees who have left. Some founding trustees are still members.

c. Organisational structure and decision-making policies

Mrs Faryaneh Akhavan is the bursar of the School and she deals with all the financial, operational, governance and compliance issues of the Charity. She processes the financial data and is authorised to make payments up to £1,000.

A bookkeeper is supporting her with the accounts and an assistant provides help with payroll.

There are 40 tutors for one to one care of each child, A senior teacher, a senior supervisor, five supervisors and five (three qualified, one newly qualified, one trainee) class teachers. There are also an occupational therapist (OT), a trainee OT, one speech and language therapist (SpLT) and one speech therapist trainee. They are supervised by the head teacher who is supported by two assistant heads and four administrators.

The School has two assistant heads to support the head to run each site and a senior supervisor to monitor performance.

Every term the head teacher, Ms Sumen Starr, and the bursar/trustee, Mrs Faryaneh Akhavan, present a report to the board of trustees regarding all the operational aspects of the Charity.

The School was inspected by OFSTED in May 2023 and was awarded 'Good' overall, with 'Outstanding' in behaviour.

d. Policies adopted for the induction and training of Trustees

The induction procedures include briefing new trustees on the history and objects of the Charity, the committee and decision making processes, the current plans of the Charity, and meeting other trustees and key employees. Trustees are encouraged to attend appropriate external training events when this will facilitate the development of their role in the Charity.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Structure, governance and management (continued)

e. Related party relationships

Mrs Faryaneh Akhavan is a trustee who is employed as the School bursar. For the financial year under review she received a salary of £85,000 (2024 - £84,583).

f. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

g. Trustees' indemnities

The Charity has granted an indemnity to the trustees against liability in respect of proceedings brought by third parties, subject to the conditions set out in the Companies Act 2006. Such qualifying third party indemnity provision remains in force as at the date of the approving of the trustees' report.

h. Value Added Tax ('VAT')

The charity is registered for VAT in respect of its activities. Historically, the provision of education and boarding services by independent charitable schools were exempt from VAT. However, following legislation introduced in October 2024, this exemption was removed with effect from 1 January 2025. As a result, school fees relating to terms commencing on or after this date are subject to VAT at the standard rate of 20%.

The trustees have reviewed the impact of these changes and have taken steps to ensure compliance with the new legislation, including adjustments to billing processes and communications with parents and guardians. The trustees continue to monitor developments in VAT legislation and guidance to ensure that the charity remains compliant and maximises recovery where possible.

Under HMRC rules, the School may reclaim input VAT incurred on goods purchased in the four years prior to registration and on services received in the six months prior to registration, provided the VAT relates to taxable supplies and the relevant goods and services are still in use at the date of registration. During the year, the School recovered £63,571 of such input VAT and this is included as other income on the Statement of Financial Activities.

Plans for future periods

The Trustees will carry on working to improve the quality of education and behaviour support for the betterment of the pupils.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes 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 . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 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.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Sopher + Co LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 2 February 2026 and signed on their behalf by:

Faryaneh Akhavan

F Akhavan
(Chair of Trustees)

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE OF SNOWFLAKE SCHOOL FOR CHILDREN WITH
AUTISM LIMITED**

Opinion

We have audited the financial statements of Snowflake School For Children With Autism Limited (the 'Charity') for the year ended 31 July 2025, which comprise , the Statement of Cash Flows and the related notes, 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, 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 Charity's affairs as at 31 July 2025 and of its result 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; and

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 Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 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 Auditors' Report 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

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**INDEPENDENT AUDITORS' REPORT TO THE OF SNOWFLAKE SCHOOL FOR CHILDREN WITH
AUTISM LIMITED (CONTINUED)**

inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion 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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report 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 Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which 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; 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 directors

As explained more fully in the Trustees' Responsibilities Statement set out on page , the Trustees 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 Charity or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**INDEPENDENT AUDITORS' REPORT TO THE OF SNOWFLAKE SCHOOL FOR CHILDREN WITH
AUTISM LIMITED (CONTINUED)**

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:

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:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Company through discussions with trustees and other management, and from our knowledge and experience of the school and charity sectors;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Company, including the Companies Act 2006, Charities Act 2011, data protection, employment, and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the Company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators, such as the Charity Commission, and legal expenses incurred.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**INDEPENDENT AUDITORS' REPORT TO THE OF SNOWFLAKE SCHOOL FOR CHILDREN WITH
AUTISM LIMITED (CONTINUED)**

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.

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 Auditors' Report.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity'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 Charity and the Charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Iseman FCA (Senior Statutory Auditor)

for and on behalf of

Sopher + Co LLP

Chartered Accountants & Statutory Auditors

5 Elstree Gate
Elstree Way
Borehamwood
Hertfordshire
WD6 1JD

2 February 2026

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:						
Donations and legacies	4	26,845	54,195	-	81,040	61,973
Charitable activities	5	-	2,626,947	-	2,626,947	2,527,982
Investments	6	50,070	-	-	50,070	52,589
Other income	7	-	63,571	-	63,571	-
Total income and endowments		76,915	2,744,713	-	2,821,628	2,642,544
Expenditure on:						
Raising funds	8	424	-	-	424	3,206
Charitable activities	9	-	2,616,823	263	2,617,086	2,560,002
Total expenditure		424	2,616,823	263	2,617,510	2,563,208
Net movement in funds		76,491	127,890	(263)	204,118	79,336
Reconciliation of funds:						
Total funds brought forward		367,932	1,218,746	263	1,586,941	1,507,605
Net movement in funds		76,491	127,890	(263)	204,118	79,336
Total funds carried forward		444,423	1,346,636	-	1,791,059	1,586,941

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 15 to 28 form part of these financial statements.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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REGISTERED NUMBER: 05873616

BALANCE SHEET
AS AT 31 JULY 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	427,175	534,562
Current assets			
Debtors	15	49,753	785,030
Cash at bank and in hand		1,465,435	1,167,626
		<u>1,515,188</u>	<u>1,952,656</u>
Current liabilities			
Creditors: amounts falling due within one year	16	(151,304)	(900,277)
Net current assets		<u>1,363,884</u>	1,052,379
Total net assets		<u><u>1,791,059</u></u>	<u><u>1,586,941</u></u>
Charity funds			
Endowment funds	17	-	263
Restricted funds	17	1,283,065	1,218,746
Unrestricted funds	17	507,994	367,932
Total funds		<u><u>1,791,059</u></u>	<u><u>1,586,941</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 02 February 2026 and signed on their behalf by:

Faryaneh Akhavan

F Akhavan
 (Chair of Trustees)

The notes on pages 15 to 28 form part of these financial statements.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash generated from operating activities	262,227	246,692
Cash flows from/used in investing activities		
Interest on bank deposits	50,070	52,589
Purchase of tangible fixed assets	(14,488)	(54,996)
Net cash generated by/(used in) investing activities	35,582	(2,407)
Change in cash and cash equivalents in the year	297,809	244,285
Cash and cash equivalents at the beginning of the year	1,167,626	923,341
Cash and cash equivalents at the end of the year	1,465,435	1,167,626

The notes on pages 15 to 28 form part of these financial statements

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

1. General information

Snowflake School for Children with Autism Limited is a private company limited by guarantee registered in England and Wales. Its registered office and principal place of business is 10-14 Crown Street, London, W3 8SB. The Company is also a Charity registered with the Charity Commission and the registration number is 1110687.

The principal activity is to advance educational opportunities for children with diagnosis of Autistic Spectrum Disorder (ASD).

The functional and presentational currency of the Company is £ Sterling.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Snowflake School For Children With Autism Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

Income comprises principally of tuition fees, excluding Value Added Tax, grants and donations.

Tuition fees are recognised in the period they relate to.

Grants are included in the Statement of Financial Activities on a receivable basis.

Donations are recognised on a receivable basis when the amount receivable can be reliably measured, otherwise they are recognised when received. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised when the Gift Aid is received.

2.3 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, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

2. Accounting policies (continued)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Leasehold improvements	-	Over the shorter of useful economic life and term of the lease
Plant and machinery	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any discount offered. Prepayments are valued at the amount prepaid.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

2. Accounting policies (continued)

2.9 Pensions

The Charity contributes to a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year. A defined contribution plan is a pension plan under which the Charity pays fixed contributions into a separate entity. Once the contributions have been paid the Charity have no further payment obligations.

The contributions are recognised as an expense in the Statement of Financial Activities when they fall due. Amounts not paid are shown in creditors as a liability on the Balance Sheet. The assets of the plan are held separately from the Charity in independently administered funds.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes. They represent the cumulative balance of unrestricted funds receivable, such as donations and interest, net of costs incurred in generating them.

Endowment funds comprise funds received for a specified purpose.

Restricted funds are funds which have been raised by the Charity in furtherance of its principal activity, principally tuition fees, and donations with specific restrictions imposed by donors. They represent the cumulative balance of restricted funds receivable net of related costs.

3. Statement of financial activities

During the year the Charity received £81,040 (2024 - £61,973) in donations and grants, earned interest of £50,070 (2024 - £52,589) and recovered £63,571 of historic input VAT. Excluding donations, recoverable VAT and interest the Charity made a surplus for the year of £9,437 (2024 - deficit £35,226).

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

4. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	26,845	46,565	73,410
Grants	-	7,630	7,630
	<u>26,845</u>	<u>54,195</u>	<u>81,040</u>
	<u><u>26,845</u></u>	<u><u>54,195</u></u>	<u><u>81,040</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	30,021	27,401	57,422
Grants	-	4,551	4,551
	<u>30,021</u>	<u>31,952</u>	<u>61,973</u>
	<u><u>30,021</u></u>	<u><u>31,952</u></u>	<u><u>61,973</u></u>

5. Income from charitable activities

	Restricted funds 2025 £	Total funds 2025 £
Tuition fees	2,626,947	2,626,947
Other income	-	-
	<u>2,626,947</u>	<u>2,626,947</u>
	<u><u>2,626,947</u></u>	<u><u>2,626,947</u></u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

5. Income from charitable activities (continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tuition fees	-	2,526,282	2,526,282
Other income	1,700	-	1,700
	<u>1,700</u>	<u>2,526,282</u>	<u>2,527,982</u>

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Interest on bank deposits	<u>50,070</u>	<u>50,070</u>

	Unrestricted funds 2024 £	Total funds 2024 £
Interest on bank deposits	<u>52,589</u>	<u>52,589</u>

7. Other incoming resources

	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Historic input VAT recoverable	<u>63,571</u>	<u>63,571</u>	<u>-</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

8. Expenditure on raising funds

	Unrestricted funds 2025 £	Total funds 2025 £
Support costs	424	424
	<u>424</u>	<u>424</u>

	Unrestricted funds 2024 £	Total funds 2024 £
Support costs	3,206	3,206
	<u>3,206</u>	<u>3,206</u>

9. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
Tuition fees	2,440,214	263	2,440,477
Support costs	176,609	-	176,609
	<u>2,616,823</u>	<u>263</u>	<u>2,617,086</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

9. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Tuition fees	2,321,166	569	2,321,735
Support costs	238,267	-	238,267
	<u>2,559,433</u>	<u>569</u>	<u>2,560,002</u>

10. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Tuition fees	1,890,727	549,750	2,440,477
Management, finance and governance costs	-	176,609	176,609
	<u>1,890,727</u>	<u>726,359</u>	<u>2,617,086</u>

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Tuition fees	1,774,352	547,383	2,321,735
Management, finance and governance costs	-	238,267	238,267
	<u>1,774,352</u>	<u>785,650</u>	<u>2,560,002</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

11. Auditors' remuneration

	2025 £	2024 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	5,500	5,500

12. Staff costs

	2025 £	2024 £
Wages and salaries	1,626,329	1,569,898
Social security costs	166,515	131,066
Contribution to defined contribution pension schemes	31,168	22,461
	1,824,012	1,723,425

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Bursar	1	1
Head Teacher	1	1
Assistant Head Teachers	3	4
Teachers	5	6
Administrators	3	3
Supervisors	2	4
Tutors	32	36
Lead tutors	3	6
Lunch support	2	2
Care takers	1	1
Occupational therapist	2	1
Speech therapist	2	1
Bookkeeper	1	-
	58	66

Although the average number of employees has decreased the total staff costs have increased. This is because of the lead time between employees leaving, recruitment and new joiners starting. To fill the gap the School uses agency staff.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

12. Staff costs (continued)

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

	2025 No.	2024 No.
In the band £80,001 - £90,000	2	1
In the band £90,001 - £100,000	-	1

13. Trustees' remuneration and expenses

During the year F Akhavan received a salary of £85,000 (2024 - £84,583) and the School made pension contributions of £10,983 (2024 - £440) to a defined contribution scheme for her benefit.

During the year ended 31 July 2025, no Trustee expenses have been incurred (2024 - £NIL).

14. Tangible fixed assets

	Leasehold improvements £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 August 2024	907,272	121,744	188,337	1,217,353
Additions	543	8,755	5,190	14,488
At 31 July 2025	907,815	130,499	193,527	1,231,841
Depreciation				
At 1 August 2024	474,114	80,030	128,647	682,791
Charge for the year	90,729	14,542	16,604	121,875
At 31 July 2025	564,843	94,572	145,251	804,666
Net book value				
At 31 July 2025	342,972	35,927	48,276	427,175
At 31 July 2024	433,158	41,714	59,690	534,562

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

15. Debtors

	2025 £	2024 £
Rent deposit	18,750	18,750
Due within one year		
Trade debtors	2,513	740,404
Prepayments and accrued income	28,490	25,876
	<u>49,753</u>	<u>785,030</u>

16. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,118	-
Other taxation and social security	136,657	38,108
Other creditors	4,589	5,402
Accruals and deferred income	6,940	856,767
	<u>151,304</u>	<u>900,277</u>

17. Statement of funds

Statement of funds - current year

	Balance at 1 August 2024 £	Income £	Expenditure £	Balance at 31 July 2025 £
Unrestricted funds				
General Funds	367,932	140,486	(424)	507,994
Endowment funds				
Endowment Funds	263	-	(263)	-
Restricted funds				
Restricted Funds	1,218,746	2,681,142	(2,616,823)	1,283,065
Total of funds	<u>1,586,941</u>	<u>2,821,628</u>	<u>(2,617,510)</u>	<u>1,791,059</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

17. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 August 2023 £	Income £	Expenditure £	Balance at 31 July 2024 £
Unrestricted funds				
General Funds	286,828	84,310	(3,206)	367,932
Endowment funds				
Endowment Funds	832	-	(569)	263
Restricted funds				
Restricted Funds	1,219,945	2,558,234	(2,559,433)	1,218,746
Total of funds	1,507,605	2,642,544	(2,563,208)	1,586,941

18. Summary of funds

Summary of funds - current year

	Balance at 1 August 2024 £	Income £	Expenditure £	Balance at 31 July 2025 £
General Funds	367,932	140,486	(424)	507,994
Endowment Funds	263	-	(263)	-
Restricted Funds	1,218,746	2,681,142	(2,616,823)	1,283,065
	1,586,941	2,821,628	(2,617,510)	1,791,059

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

18. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 August 2023 £	Income £	Expenditure £	Balance at 31 July 2024 £
General Funds	286,828	84,310	(3,206)	367,932
Endowment Funds	832	-	(569)	263
Restricted Funds	1,219,945	2,558,234	(2,559,433)	1,218,746
	<u>1,507,605</u>	<u>2,642,544</u>	<u>(2,563,208)</u>	<u>1,586,941</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	427,175	427,175
Debtors due after more than one year	18,750	-	18,750
Current assets	489,244	1,007,194	1,496,438
Creditors due within one year	-	(151,304)	(151,304)
Total	<u>507,994</u>	<u>1,283,065</u>	<u>1,791,059</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	534,299	263	534,562
Debtors due after more than one year	18,750	-	-	18,750
Current assets	349,182	1,584,724	-	1,933,906
Creditors due within one year	-	(900,277)	-	(900,277)
Total	<u>367,932</u>	<u>1,218,746</u>	<u>263</u>	<u>1,586,941</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	204,118	79,336
Adjustments for:		
Depreciation charges	121,875	131,538
Deposit account interest	(50,070)	(52,589)
Increase/(decrease) in debtors	735,277	(715,381)
(Decrease) / increase in creditors	(748,973)	803,788
Net cash provided by operating activities	262,227	246,692

21. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	31,575	149,677
Notice deposits (less than 3 months)	1,433,860	1,017,949
Total cash and cash equivalents	1,465,435	1,167,626

22. Analysis of changes in net debt

	At 1 August 2024 £	Cash flows £	At 31 July 2025 £
Cash at bank and in hand	1,167,626	297,809	1,465,435

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

23. Pension commitments

The Charity contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £31,168 (2024 - £22,461).

24. Operating lease commitments

At 31 July 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Not later than 1 year	137,297	136,056
Later than 1 year and not later than 5 years	315,000	419,603
Later than 5 years	735,000	813,750
	<u>1,187,297</u>	<u>1,369,409</u>

25. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2025**

	2025 £	2025 £	2024 £	2024 £
Income				
Tuition fees	2,626,947		2,526,282	
Donations	71,760		56,825	
Gift Aid	1,651		597	
Grants	7,629		4,551	
Other	-		1,700	
Deposit interest	50,070		52,589	
Historic input VAT recoverable	63,571		-	
		2,821,628		2,642,544
Less:				
Charitable activities				
Trustees' salaries	85,000		84,583	
Trustees' national insurance	10,983		10,417	
Trustees' pension contributions	11,321		440	
Salaries and wages	1,541,329		1,485,315	
Staff national insurance	155,532		120,649	
Staff pensions	19,847		22,021	
Agency staff	300,145		337,043	
Direct expenses	67,614		55,759	
Legal and professional	60,396		11,998	
Total charitable activities		2,252,167		2,128,225

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

	2025 £	2025 £	2024 £	2024 £
Support, management, governance and finance costs				
Travelling	5,642		4,520	
Cost of generating funds	424		3,206	
Telephone	4,679		4,505	
Printing, postage and stationery	4,907		5,186	
Advertising	3,096		4,598	
IT expenses	8,913		9,151	
Subscriptions	8,904		11,455	
Bank charges	107		101	
Auditors' remuneration	5,500		4,200	
Accountancy fees	8,994		6,536	
Rent, rates and water	88,703		138,972	
Light and heat	11,178		14,503	
Repairs and maintenance	5,924		5,399	
Cleaning	52,390		52,153	
Insurance	31,746		37,267	
Sundries	2,361		1,693	
Depreciation of fixed assets	121,875		131,538	
Total support, management, governance and finance costs	<u>365,343</u>		<u>434,983</u>	
Total expenditure		<u>2,617,510</u>		<u>2,563,208</u>
Surplus for the reporting period		204,118		79,336
Surplus brought forward at 1 August 2024		1,586,941		1,507,605
Surplus carried forward at 31 July 2025		<u><u>1,791,059</u></u>		<u><u>1,586,941</u></u>

Document

Name	Snowflake School For Children With Autism Limited - Full acc
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Date	02 February 2026 14:22:31 UTC
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Signers

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SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED

England & Wales - Charity number 1110687

Accounts

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

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SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JULY 2024**

Trustees	F Akhavan A Farmanfarmaian S Bagherzadeh J S Cheetham QC M A Manzouri
Company registered number	05873616
Charity registered number	1110687
Registered office	10-14 Crown Street London W3 8SB
Company secretary	A Farmanfarmaian
Independent auditors	Sopher + Co LLP Chartered Accountants & Statutory Auditors 5 Elstree Gate Elstree Way Borehamwood Hertfordshire WD6 1JD
Bankers	HSBC 25 Notting Hill Gate London W11 3JJ

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2024

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 August 2023 to 31 July 2024. The Annual Report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The primary aim of Snowflake School for Children With Autism Limited ("the Charity/School") is to advance educational opportunities for children with diagnosis of Autistic Spectrum Disorder (ASD).

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The most important aspect of education for children with ASD is improving their ability to communicate with others. The failure to communicate tends to lead to inappropriate behaviours which often manifest as tantrums, aggression and self-harming. All of these represent threats to children's health and safety. Teaching children with ASD to express their needs and establish meaningful social contact with people around them reduces their frustration and makes the inappropriate behaviours less likely, consequently improving their health.

The School opened its doors to children with ASD in 2008. It now operates from two sites. The primary site has a capacity of eighteen students aged 5 to 11 and mostly operates at full capacity. The secondary site opened in November 2020. It has a capacity of 24 pupils aged between 12 to 16.

The School has worked towards building stronger relationship with other schools, local educational authorities and organisations in the boroughs it operates to create opportunities for children to integrate in the community. The School has access to two local mainstream schools, local library, swimming pool and Nevern Garden (local gated garden).

The primary site, rented from Notting Hill Housing Trust, comprise two garden flats in Earls Court, SW5, licensed and converted to operate as a school. The lease was renewed for 10 years in 2018.

The secondary site, situated in London, W3, is rented from an individual landlord for a period of 10 years with the option of extending for another 10 years from June 2020. It is an ex-Salvation Army building and is over three floors providing good size classrooms, a soft room, a kitchen for pupils food technology and an assembly room. There is also a small outside area. The Charity spent £970,000 to bring it up to the standards required by the Department for Education in respect of disability, safety and fire regulations.

Curriculum and Policies

The School's curriculum, based on the National Curriculum, has been written but modified to meet the needs of pupils with ASD, as are all the necessary policies. The policies are kept up to date to meet the growing school needs, particularly to cover the students needs at the age range of 12 to 16.

In order to have control over the admission process we decided to opt out of the requirement of Section 41 of the

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Objectives and activities (continued)

Children and Families Act 2014 and the School has continued to be listed as an Independent Special School (England and Wales) since April 2008.

b. Volunteers

Many volunteers give up their time to help the Charity. The Trustees convey their appreciation to all the volunteers for their commitment and support.

Achievements and performance

a. Main achievements of the Charity

Charitable activities

The School provides education for pupils with moderate to severe autism. It provides a specialist teaching environment that develops both the academic and social skills, thus providing each pupil with the chance for a better future and achieve their potential, whilst also improving the quality of their families lives.

Teaching each child costs around £60-65k (2023 - £60k) per year. The Charity has been successful to fill all the available placements and cover the cost of educating pupils from the fees generated.

Fundraising activities

During the year £56,825 (2023 - £80,688) has been raised through fundraising activities and donors are as follows:

Popli Khalatbari Charitable Foundation - £25,000 (2023 - £15,000)

Padwa Charitable Foundation - £22,194

The John and Ruth Howard Charitable Trust- £3,000

Harapan Trust - £300

Ruebon Trust - £250

Jack Petchy Foundation - £900 (2023 - £600)

Other donations - £ 5,180 - (2023 - £12,588)

b. Investment policy and performance

The Charity does not have investments. The trustees monitor cash resources and when possible short term deposits are used as a cash management tool.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Achievements and performance (continued)

c. Internal and external factors

The School maintains good relations with its staff. There is one to one tutoring for each pupil and in exceptional cases it is two for one. The staff are in close contact with parents and update them on a daily basis through the home/school book and Earwig, an app which enables teachers to share photos, videos and documents with parents. Some parents are also working privately to raise funds for the Charity. The School owns an app which allows it to provide detailed reports, videos and photos of pupils for their parents to access. The parents can also use the app to update the School about their child.

Employing staff remains very challenging and the School had to spend a lot of money on agency fees again this year.

Mrs Akhavan, a trustee, looks to arrange different activities to raise funds for the School. There is a very friendly relationship between the trustees and the Charity take advantage of their expertise and experience.

Local Education Authorities pay tuition fees for the pupils on termly basis. The School keeps in close contact with the Local Education Authorities and keeps them up to date with activities.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Charity has a reserve policy to hold unrestricted funds available at a sufficient level to meet the future needs of the Charity (around six months, equivalent to £400,000). The trustees of the Charity, who are responsible for the reserves policy, monitor and review it at regular intervals to satisfy themselves that funds held are adequate for the Charity's needs. The School has a £50,000 reserve policy for an additional disabled access if needed in the future.

As disclosed on the balance sheet the Charity holds unrestricted funds of £367,932 (2023 - £286,828) at the year end. Restricted funds at the year end were £1,218,746 (2023 - £1,219,945).

The Charity is raising money to purchase the secondary site and have it as a permanent home for the school.

c. Principal funding

During the year the Charity generated Tuition Fees of £2,526,282 (2023 - £2,455,238), received £56,825 (2023 - £80,688) from individuals as donations, and £597 (2023 - £7,360) as Gift Aid from HMRC. Bank interest, which is interest on bank deposits, was £52,589 (2023 - £17,054).

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Structure, governance and management

a. Constitution

Snowflake School For Children With Autism Limited is registered as a charitable company limited by guarantee.

b. Methods of appointment or election of Trustees

New trustees who can be appointed by an ordinary resolution who must also be willing to act as a director. The process for appointing trustees is currently under review and an update will be provided to the board in due course.

The Charity is always looking for trustees who are not only interested in the cause, but can also bring specific expertise to the School. We first welcome them at a general meeting, then appoint them as non-executive trustees so they can join the board, learn about the School, get to know each other, and if all proves fine, they are invited to join the board as a full trustee.

Directors/Trustees Rotation

The Directors/Trustees to retire by rotation are usually those who have been longest in the office since their last appointment. If any director became or were appointed directors on the same day those to retire shall, unless they otherwise agree amongst themselves, be determined by lot. We have had trustees who have left. Some founding trustees are still members.

c. Organisational structure and decision-making policies

Mrs Faryaneh Akhavan is the bursar of the School and she deals with all the financial, operational, governance and compliance issues of the Charity. She processes the financial data and is authorised to make payments up to £1,000.

A bookkeeper is supporting her with the accounts and an assistant provides help with payroll.

There are 42 tutors for one to one care of each child, five supervisors and six (three qualified, one newly qualified, one trainee and one non-qualified) class teachers. There are also an occupational therapist (OT), a trainee OT, a verbal behaviour analyst and one speech therapist. They are supervised by the head teacher who is supported by four assistant heads and three administrators.

Every term the head teacher, Mrs Kerry Sternstein, and the bursar/trustee, Mrs Faryaneh Akhavan, present a report to the board of trustees regarding all the operational aspects of the Charity.

The School was inspected by OFSTED in May 2023 and was awarded 'Good' overall, with 'Outstanding' in behaviour.

d. Policies adopted for the induction and training of Trustees

The induction procedures include briefing new trustees on the history and objects of the Charity, the committee and decision making processes, the current plans of the Charity, and meeting other trustees and key employees. Trustees are encouraged to attend appropriate external training events when this will facilitate the development of their role in the Charity.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Structure, governance and management (continued)

e. Related party relationships

Mrs Faryaneh Akhavan is a trustee who is employed as the School bursar. For the financial year under review she received a salary of £84,583 (2023 - £80,000).

f. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

g. Trustees' indemnities

The Charity has granted an indemnity to the trustees against liability in respect of proceedings brought by third parties, subject to the conditions set out in the Companies Act 2006. Such qualifying third party indemnity provision remains in force as at the date of the approving of the trustees' report.

Plans for future periods

The Trustees will carry on working to improve the quality of education and behaviour support for the betterment of the pupils.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes 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 . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 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.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Sopher + Co LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 7 January 2025 and signed on their behalf by:

Faryaneh Akhavan

F Akhavan
(Chair of Trustees)

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE OF SNOWFLAKE SCHOOL FOR CHILDREN WITH
AUTISM LIMITED**

Opinion

We have audited the financial statements of Snowflake School For Children With Autism Limited (the 'Charity') for the year ended 31 July 2024, which comprise , the Statement of Cash Flows and the related notes, 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, 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 Charity's affairs as at 31 July 2024 and of its result 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; and

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 Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 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 Auditors' Report 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

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**INDEPENDENT AUDITORS' REPORT TO THE OF SNOWFLAKE SCHOOL FOR CHILDREN WITH
AUTISM LIMITED (CONTINUED)**

inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion 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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report 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 Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which 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; 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 directors

As explained more fully in the Trustees' Responsibilities Statement set out on page , the Trustees 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 Charity or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in

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**INDEPENDENT AUDITORS' REPORT TO THE OF SNOWFLAKE SCHOOL FOR CHILDREN WITH
AUTISM LIMITED (CONTINUED)**

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:

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:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Company through discussions with trustees and other management, and from our knowledge and experience of the school and charity sectors;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Company, including the Companies Act 2006, Charities Act 2011, data protection, employment, and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the Company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators, such as the Charity Commission, and legal expenses incurred.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**INDEPENDENT AUDITORS' REPORT TO THE OF SNOWFLAKE SCHOOL FOR CHILDREN WITH
AUTISM LIMITED (CONTINUED)**

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.

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 Auditors' Report.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity'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 Charity and the Charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Iseman FCA (Senior Statutory Auditor)

for and on behalf of

Sopher + Co LLP

Chartered Accountants & Statutory Auditors

5 Elstree Gate
Elstree Way
Borehamwood
Hertfordshire
WD6 1JD

7 January 2025

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:						
Donations and legacies	4	30,021	31,952	-	61,973	100,440
Charitable activities	5	1,700	2,526,282	-	2,527,982	2,456,918
Investments	6	52,589	-	-	52,589	17,054
Total income and endowments		84,310	2,558,234	-	2,642,544	2,574,412
Expenditure on:						
Raising funds	7	3,206	-	-	3,206	1,313
Charitable activities	8	-	2,559,433	569	2,560,002	2,439,964
Total expenditure		3,206	2,559,433	569	2,563,208	2,441,277
Net movement in funds		81,104	(1,199)	(569)	79,336	133,135
Reconciliation of funds:						
Total funds brought forward		286,828	1,219,945	832	1,507,605	1,374,470
Net movement in funds		81,104	(1,199)	(569)	79,336	133,135
Total funds carried forward		367,932	1,218,746	263	1,586,941	1,507,605

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 15 to 28 form part of these financial statements.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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REGISTERED NUMBER: 05873616

BALANCE SHEET
AS AT 31 JULY 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	534,562	611,104
Current assets			
Debtors	14	785,030	69,649
Cash at bank and in hand		1,167,626	923,341
Current liabilities		1,952,656	992,990
Creditors: amounts falling due within one year	15	(900,277)	(96,489)
Net current assets		1,052,379	896,501
Total net assets		1,586,941	1,507,605
Charity funds			
Endowment funds	16	263	832
Restricted funds	16	1,218,746	1,219,945
Unrestricted funds	16	367,932	286,828
Total funds		1,586,941	1,507,605

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 07 January 2025 and signed on their behalf by:

Faryaneh Akhavan

F Akhavan
(Chair of Trustees)

The notes on pages 15 to 28 form part of these financial statements.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash generated from operating activities	246,692	254,392
Cash flows from/used in investing activities		
Interest on bank deposits	52,589	17,054
Purchase of tangible fixed assets	(54,996)	(36,035)
Net cash used in investing activities	(2,407)	(18,981)
Change in cash and cash equivalents in the year	244,285	235,411
Cash and cash equivalents at the beginning of the year	923,341	687,930
Cash and cash equivalents at the end of the year	<u>1,167,626</u>	<u>923,341</u>

The notes on pages 15 to 28 form part of these financial statements

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

1. General information

Snowflake School for Children with Autism Limited is a private company limited by guarantee registered in England and Wales. Its registered office and principal place of business is 10-14 Crown Street, London, W3 8SB. The Company is also a Charity registered with the Charity Commission and the registration number is 1110687.

The principal activity is to advance educational opportunities for children with diagnosis of Autistic Spectrum Disorder (ASD).

The functional and presentational currency of the Company is £ Sterling.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Snowflake School For Children With Autism Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

Income comprises principally of tuition fees, grants and donations.

Tuition fees are recognised in the period they relate to.

Grants are included in the Statement of Financial Activities on a receivable basis.

Donations are recognised on a receivable basis when the amount receivable can be reliably measured, otherwise they are recognised when received. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised when the Gift Aid is received.

2.3 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, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Where costs include VAT they are charged to the income and expenditure account with VAT.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

2. Accounting policies (continued)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Leasehold improvements	-	Over the shorter of useful economic life and term of the lease
Plant and machinery	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any discount offered. Prepayments are valued at the amount prepaid.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 Financial instruments

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

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

2. Accounting policies (continued)

2.10 Pensions

The Charity contributes to a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year. A defined contribution plan is a pension plan under which the Charity pays fixed contributions into a separate entity. Once the contributions have been paid the Charity have no further payment obligations.

The contributions are recognised as an expense in the Statement of Financial Activities when they fall due. Amounts not paid are shown in creditors as a liability on the Balance Sheet. The assets of the plan are held separately from the Charity in independently administered funds.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes. They represent the cumulative balance of unrestricted funds receivable, such as donations and interest, net of costs incurred in generating them.

Endowment funds comprise funds received for a specified purpose.

Restricted funds are funds which have been raised by the Charity in furtherance of its principal activity, principally tuition fees, and donations with specific restrictions imposed by donors. They represent the cumulative balance of restricted funds receivable net of related costs.

3. Statement of financial activities

During the year the Charity received £61,973 (2023 - £100,440) in donations and earned interest of £52,589 (2023 - £17,054). Excluding donations and interest the Charity made a deficit for the year of £35,226 (2023 - surplus £15,641).

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

4. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	30,021	27,401	57,422
Grants	-	4,551	4,551
	<u>30,021</u>	<u>31,952</u>	<u>61,973</u>
	<u>30,021</u>	<u>31,952</u>	<u>61,973</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	55,348	33,100	88,448
Grants	-	11,992	11,992
	<u>55,348</u>	<u>45,092</u>	<u>100,440</u>
	<u>55,348</u>	<u>45,092</u>	<u>100,440</u>

5. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tuition fees	-	2,526,282	2,526,282
Other income	1,700	-	1,700
	<u>1,700</u>	<u>2,526,282</u>	<u>2,527,982</u>
	<u>1,700</u>	<u>2,526,282</u>	<u>2,527,982</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

5. Income from charitable activities (continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tuition fees	-	2,455,238	2,455,238
Other income	1,680	-	1,680
	<u>1,680</u>	<u>2,455,238</u>	<u>2,456,918</u>

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Interest on bank deposit	<u>52,589</u>	<u>52,589</u>

	Unrestricted funds 2023 £	Total funds 2023 £
Interest on bank deposit	<u>17,054</u>	<u>17,054</u>

7. Expenditure on raising funds

	Unrestricted funds 2024 £	Total funds 2024 £
Support costs	<u>3,206</u>	<u>3,206</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

7. Expenditure on raising funds (continued)

(continued)

	Unrestricted funds 2023 £	Total funds 2023 £
Support costs	1,313	1,313
	<u>1,313</u>	<u>1,313</u>

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Tuition fees	2,321,166	569	2,321,735
Support costs	238,267	-	238,267
	<u>2,559,433</u>	<u>569</u>	<u>2,560,002</u>

	Restricted funds 2023 £	Total 2023 £
Tuition fees	2,289,342	2,289,342
Support costs	150,622	150,622
	<u>2,439,964</u>	<u>2,439,964</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

9. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Tuition fees	1,774,352	547,383	2,321,735
Management, finance and governance costs	-	238,267	238,267
	<u>1,774,352</u>	<u>785,650</u>	<u>2,560,002</u>

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Tuition fees	1,876,940	412,402	2,289,342
Management, finance and governance costs	-	150,622	150,622
	<u>1,876,940</u>	<u>563,024</u>	<u>2,439,964</u>

10. Auditors' remuneration

	2024 £	2023 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u>5,400</u>	<u>5,400</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

11. Staff costs

	2024	2023
	£	£
Wages and salaries	1,569,898	1,650,457
Social security costs	131,066	145,528
Contribution to defined contribution pension schemes	22,461	24,746
	<u>1,723,425</u>	<u>1,820,731</u>

The average number of persons employed by the Charity during the year was as follows:

	2024	2023
	No.	No.
Bursar	1	1
Head Teacher	1	1
Deputy Head Teacher	-	1
Assistant Head Teachers	4	2
Teachers	6	7
Administrators	3	3
Supervisors	4	6
Tutors	36	30
Lead tutors	6	6
Lunch support	2	2
Care takers	1	1
Occupational therapist	1	1
Speech therapist	1	1
	<u>66</u>	<u>62</u>

Although the average number of employees has increased the total staff costs have decreased. This is because of the lead time between employees leaving, recruitment and new joiners starting. To fill the gap the School uses agency staff.

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

	2024	2023
	No.	No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	-	1
In the band £80,001 - £90,000	1	-
In the band £90,001 - £100,000	1	1

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

12. Trustees' remuneration and expenses

During the year F Akhavan received a salary of £84,583 (2023 - £80,000) and the School made pension contributions of £440 (2023 - £Nil) to a defined contribution scheme for her benefit.

During the year ended 31 July 2024, no Trustee expenses have been incurred (2023 - £NIL).

13. Tangible fixed assets

	Leasehold improvements £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 August 2023	902,140	106,317	153,900	1,162,357
Additions	5,132	15,427	34,437	54,996
At 31 July 2024	907,272	121,744	188,337	1,217,353
Depreciation				
At 1 August 2023	383,443	64,438	103,372	551,253
Charge for the year	90,671	15,592	25,275	131,538
At 31 July 2024	474,114	80,030	128,647	682,791
Net book value				
At 31 July 2024	433,158	41,714	59,690	534,562
At 31 July 2023	518,697	41,879	50,528	611,104

14. Debtors

	2024 £	2023 £
Other debtors	18,750	18,750
Due within one year		
Trade debtors	740,404	2,278
Prepayments and accrued income	25,876	48,621
	785,030	69,649

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

15. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	38,108	41,543
Other creditors	5,402	42,764
Accruals and deferred income	856,767	12,182
	<u>900,277</u>	<u>96,489</u>

16. Statement of funds

Statement of funds - current year

	Balance at 1 August 2023 £	Income £	Expenditure £	Balance at 31 July 2024 £
Unrestricted funds				
General Funds	<u>286,828</u>	<u>84,310</u>	<u>(3,206)</u>	<u>367,932</u>
Endowment funds				
Endowment Funds	<u>832</u>	<u>-</u>	<u>(569)</u>	<u>263</u>
Restricted funds				
Restricted Funds	<u>1,219,945</u>	<u>2,558,234</u>	<u>(2,559,433)</u>	<u>1,218,746</u>
Total of funds	<u>1,507,605</u>	<u>2,642,544</u>	<u>(2,563,208)</u>	<u>1,586,941</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 August 2022 £	Income £	Expenditure £	Balance at 31 July 2023 £
Unrestricted funds				
General Funds	241,076	74,082	(28,330)	286,828
Endowment funds				
Endowment Funds	832	-	-	832
Restricted funds				
Restricted Funds	1,132,562	2,500,330	(2,412,947)	1,219,945
Total of funds	1,374,470	2,574,412	(2,441,277)	1,507,605

17. Summary of funds

Summary of funds - current year

	Balance at 1 August 2023 £	Income £	Expenditure £	Balance at 31 July 2024 £
General Funds	286,828	84,310	(3,206)	367,932
Endowment Funds	832	-	(569)	263
Restricted Funds	1,219,945	2,558,234	(2,559,433)	1,218,746
	1,507,605	2,642,544	(2,563,208)	1,586,941

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

17. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 August 2022 £	Income £	Expenditure £	Balance at 31 July 2023 £
General Funds	241,076	74,082	(28,330)	286,828
Endowment Funds	832	-	-	832
Restricted Funds	1,132,562	2,500,330	(2,412,947)	1,219,945
	<u>1,374,470</u>	<u>2,574,412</u>	<u>(2,441,277)</u>	<u>1,507,605</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	534,299	263	534,562
Debtors due after more than one year	18,750	-	-	18,750
Current assets	349,182	1,584,724	-	1,933,906
Creditors due within one year	-	(900,277)	-	(900,277)
Total	<u>367,932</u>	<u>1,218,746</u>	<u>263</u>	<u>1,586,941</u>

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	610,272	832	611,104
Debtors due after more than one year	18,750	-	-	18,750
Current assets	268,078	706,162	-	974,240
Creditors due within one year	-	(96,489)	-	(96,489)
Total	<u>286,828</u>	<u>1,219,945</u>	<u>832</u>	<u>1,507,605</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	79,336	133,135
Adjustments for:		
Depreciation charges	131,538	125,196
Deposit account interest	(52,589)	(17,054)
(Increase)/decrease in debtors	(715,381)	13,643
Increase/(decrease) in creditors	803,788	(528)
Net cash provided by operating activities	246,692	254,392

20. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	149,677	59,191
Notice deposits (less than 3 months)	1,017,949	864,150
Total cash and cash equivalents	1,167,626	923,341

21. Analysis of changes in net debt

	At 1 August 2023 £	Cash flows £	At 31 July 2024 £
Cash at bank and in hand	923,341	244,285	1,167,626

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

22. Pension commitments

The Charity contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £22,461 (2023 - £24,746). Contributions totalling £4,524 (2023 - £5,042) were payable to the fund at the balance sheet date and are included in creditors.

23. Operating lease commitments

At 31 July 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	136,056	136,056
Later than 1 year and not later than 5 years	419,603	480,659
Later than 5 years	813,750	888,750
	<u>1,369,409</u>	<u>1,505,465</u>

24. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2024

	2024 £	2024 £	2023 £	2023 £
Income				
Tuition fees	2,526,282		2,455,238	
Donations	56,825		80,688	
Gift Aid	597		7,360	
Grants	4,551		11,392	
Other	1,700		2,680	
Deposit interest	52,589		17,054	
		2,642,544		2,574,412
Less:				
Charitable activities				
Trustees' salaries	84,583		80,000	
Trustees' national insurance	10,417		10,920	
Trustees' pension contributions	440		-	
Salaries and wages	1,485,315		1,570,457	
Staff national insurance	120,649		134,608	
Staff pensions	22,021		24,746	
Agency staff	349,041		223,197	
Direct expenses	55,759		57,485	
Total charitable activities		2,128,225		2,101,413

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

	2024 £	2024 £	2023 £	2023 £
Support, management, governance and finance costs				
Travelling	4,520		6,252	
Cost of generating funds	3,206		1,313	
Telephone	4,505		4,928	
Printing, postage and stationery	5,186		5,893	
Advertising	4,598		4,232	
IT expenses	9,151		6,545	
Subscriptions	11,455		8,196	
Bank charges	101		113	
Auditors' remuneration	4,200		4,200	
Accountancy fees	6,536		7,093	
Rent, rates and water	138,972		67,579	
Light and heat	14,503		14,988	
Repairs and maintenance	5,399		5,702	
Cleaning	52,153		51,649	
Insurance	37,267		24,811	
Sundries	1,693		1,174	
Depreciation of fixed assets	131,538		125,196	
Total support, management, governance and finance costs	<u>434,983</u>		<u>339,864</u>	
Total expenditure		<u>2,563,208</u>		<u>2,441,277</u>
Surplus for the reporting period		79,336		133,135
Surplus brought forward at 1 August 2023		1,507,605		1,374,470
Surplus carried forward at 31 July 2024		<u><u>1,586,941</u></u>		<u><u>1,507,605</u></u>

Document

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SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

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SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JULY 2024**

Trustees	F Akhavan A Farmanfarmaian S Bagherzadeh J S Cheetham QC M A Manzouri
Company registered number	05873616
Charity registered number	1110687
Registered office	10-14 Crown Street London W3 8SB
Company secretary	A Farmanfarmaian
Independent auditors	Sopher + Co LLP Chartered Accountants & Statutory Auditors 5 Elstree Gate Elstree Way Borehamwood Hertfordshire WD6 1JD
Bankers	HSBC 25 Notting Hill Gate London W11 3JJ

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2024

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 August 2023 to 31 July 2024. The Annual Report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The primary aim of Snowflake School for Children With Autism Limited ("the Charity/School") is to advance educational opportunities for children with diagnosis of Autistic Spectrum Disorder (ASD).

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The most important aspect of education for children with ASD is improving their ability to communicate with others. The failure to communicate tends to lead to inappropriate behaviours which often manifest as tantrums, aggression and self-harming. All of these represent threats to children's health and safety. Teaching children with ASD to express their needs and establish meaningful social contact with people around them reduces their frustration and makes the inappropriate behaviours less likely, consequently improving their health.

The School opened its doors to children with ASD in 2008. It now operates from two sites. The primary site has a capacity of eighteen students aged 5 to 11 and mostly operates at full capacity. The secondary site opened in November 2020. It has a capacity of 24 pupils aged between 12 to 16.

The School has worked towards building stronger relationship with other schools, local educational authorities and organisations in the boroughs it operates to create opportunities for children to integrate in the community. The School has access to two local mainstream schools, local library, swimming pool and Nevern Garden (local gated garden).

The primary site, rented from Notting Hill Housing Trust, comprise two garden flats in Earls Court, SW5, licensed and converted to operate as a school. The lease was renewed for 10 years in 2018.

The secondary site, situated in London, W3, is rented from an individual landlord for a period of 10 years with the option of extending for another 10 years from June 2020. It is an ex-Salvation Army building and is over three floors providing good size classrooms, a soft room, a kitchen for pupils food technology and an assembly room. There is also a small outside area. The Charity spent £970,000 to bring it up to the standards required by the Department for Education in respect of disability, safety and fire regulations.

Curriculum and Policies

The School's curriculum, based on the National Curriculum, has been written but modified to meet the needs of pupils with ASD, as are all the necessary policies. The policies are kept up to date to meet the growing school needs, particularly to cover the students needs at the age range of 12 to 16.

In order to have control over the admission process we decided to opt out of the requirement of Section 41 of the

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Objectives and activities (continued)

Children and Families Act 2014 and the School has continued to be listed as an Independent Special School (England and Wales) since April 2008.

b. Volunteers

Many volunteers give up their time to help the Charity. The Trustees convey their appreciation to all the volunteers for their commitment and support.

Achievements and performance

a. Main achievements of the Charity

Charitable activities

The School provides education for pupils with moderate to severe autism. It provides a specialist teaching environment that develops both the academic and social skills, thus providing each pupil with the chance for a better future and achieve their potential, whilst also improving the quality of their families lives.

Teaching each child costs around £60-65k (2023 - £60k) per year. The Charity has been successful to fill all the available placements and cover the cost of educating pupils from the fees generated.

Fundraising activities

During the year £56,825 (2023 - £80,688) has been raised through fundraising activities and donors are as follows:

Popli Khalatbari Charitable Foundation - £25,000 (2023 - £15,000)

Padwa Charitable Foundation - £22,194

The John and Ruth Howard Charitable Trust- £3,000

Harapan Trust - £300

Ruebon Trust - £250

Jack Petchy Foundation - £900 (2023 - £600)

Other donations - £ 5,180 - (2023 - £12,588)

b. Investment policy and performance

The Charity does not have investments. The trustees monitor cash resources and when possible short term deposits are used as a cash management tool.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Achievements and performance (continued)

c. Internal and external factors

The School maintains good relations with its staff. There is one to one tutoring for each pupil and in exceptional cases it is two for one. The staff are in close contact with parents and update them on a daily basis through the home/school book and Earwig, an app which enables teachers to share photos, videos and documents with parents. Some parents are also working privately to raise funds for the Charity. The School owns an app which allows it to provide detailed reports, videos and photos of pupils for their parents to access. The parents can also use the app to update the School about their child.

Employing staff remains very challenging and the School had to spend a lot of money on agency fees again this year.

Mrs Akhavan, a trustee, looks to arrange different activities to raise funds for the School. There is a very friendly relationship between the trustees and the Charity take advantage of their expertise and experience.

Local Education Authorities pay tuition fees for the pupils on termly basis. The School keeps in close contact with the Local Education Authorities and keeps them up to date with activities.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Charity has a reserve policy to hold unrestricted funds available at a sufficient level to meet the future needs of the Charity (around six months, equivalent to £400,000). The trustees of the Charity, who are responsible for the reserves policy, monitor and review it at regular intervals to satisfy themselves that funds held are adequate for the Charity's needs. The School has a £50,000 reserve policy for an additional disabled access if needed in the future.

As disclosed on the balance sheet the Charity holds unrestricted funds of £367,932 (2023 - £286,828) at the year end. Restricted funds at the year end were £1,218,746 (2023 - £1,219,945).

The Charity is raising money to purchase the secondary site and have it as a permanent home for the school.

c. Principal funding

During the year the Charity generated Tuition Fees of £2,526,282 (2023 - £2,455,238), received £56,825 (2023 - £80,688) from individuals as donations, and £597 (2023 - £7,360) as Gift Aid from HMRC. Bank interest, which is interest on bank deposits, was £52,589 (2023 - £17,054).

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Structure, governance and management

a. Constitution

Snowflake School For Children With Autism Limited is registered as a charitable company limited by guarantee.

b. Methods of appointment or election of Trustees

New trustees who can be appointed by an ordinary resolution who must also be willing to act as a director. The process for appointing trustees is currently under review and an update will be provided to the board in due course.

The Charity is always looking for trustees who are not only interested in the cause, but can also bring specific expertise to the School. We first welcome them at a general meeting, then appoint them as non-executive trustees so they can join the board, learn about the School, get to know each other, and if all proves fine, they are invited to join the board as a full trustee.

Directors/Trustees Rotation

The Directors/Trustees to retire by rotation are usually those who have been longest in the office since their last appointment. If any director became or were appointed directors on the same day those to retire shall, unless they otherwise agree amongst themselves, be determined by lot. We have had trustees who have left. Some founding trustees are still members.

c. Organisational structure and decision-making policies

Mrs Faryaneh Akhavan is the bursar of the School and she deals with all the financial, operational, governance and compliance issues of the Charity. She processes the financial data and is authorised to make payments up to £1,000.

A bookkeeper is supporting her with the accounts and an assistant provides help with payroll.

There are 42 tutors for one to one care of each child, five supervisors and six (three qualified, one newly qualified, one trainee and one non-qualified) class teachers. There are also an occupational therapist (OT), a trainee OT, a verbal behaviour analyst and one speech therapist. They are supervised by the head teacher who is supported by four assistant heads and three administrators.

Every term the head teacher, Mrs Kerry Sternstein, and the bursar/trustee, Mrs Faryaneh Akhavan, present a report to the board of trustees regarding all the operational aspects of the Charity.

The School was inspected by OFSTED in May 2023 and was awarded 'Good' overall, with 'Outstanding' in behaviour.

d. Policies adopted for the induction and training of Trustees

The induction procedures include briefing new trustees on the history and objects of the Charity, the committee and decision making processes, the current plans of the Charity, and meeting other trustees and key employees. Trustees are encouraged to attend appropriate external training events when this will facilitate the development of their role in the Charity.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Structure, governance and management (continued)

e. Related party relationships

Mrs Faryaneh Akhavan is a trustee who is employed as the School bursar. For the financial year under review she received a salary of £84,583 (2023 - £80,000).

f. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

g. Trustees' indemnities

The Charity has granted an indemnity to the trustees against liability in respect of proceedings brought by third parties, subject to the conditions set out in the Companies Act 2006. Such qualifying third party indemnity provision remains in force as at the date of the approving of the trustees' report.

Plans for future periods

The Trustees will carry on working to improve the quality of education and behaviour support for the betterment of the pupils.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes 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 . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 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.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Sopher + Co LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 7 January 2025 and signed on their behalf by:

Faryaneh Akhavan

F Akhavan
(Chair of Trustees)

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE OF SNOWFLAKE SCHOOL FOR CHILDREN WITH
AUTISM LIMITED**

Opinion

We have audited the financial statements of Snowflake School For Children With Autism Limited (the 'Charity') for the year ended 31 July 2024, which comprise , the Statement of Cash Flows and the related notes, 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, 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 Charity's affairs as at 31 July 2024 and of its result 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; and

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 Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 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 Auditors' Report 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

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**INDEPENDENT AUDITORS' REPORT TO THE OF SNOWFLAKE SCHOOL FOR CHILDREN WITH
AUTISM LIMITED (CONTINUED)**

inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion 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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report 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 Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which 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; 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 directors

As explained more fully in the Trustees' Responsibilities Statement set out on page , the Trustees 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 Charity or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**INDEPENDENT AUDITORS' REPORT TO THE OF SNOWFLAKE SCHOOL FOR CHILDREN WITH
AUTISM LIMITED (CONTINUED)**

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:

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:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Company through discussions with trustees and other management, and from our knowledge and experience of the school and charity sectors;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Company, including the Companies Act 2006, Charities Act 2011, data protection, employment, and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the Company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators, such as the Charity Commission, and legal expenses incurred.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**INDEPENDENT AUDITORS' REPORT TO THE OF SNOWFLAKE SCHOOL FOR CHILDREN WITH
AUTISM LIMITED (CONTINUED)**

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.

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 Auditors' Report.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity'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 Charity and the Charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Iseman FCA (Senior Statutory Auditor)

for and on behalf of

Sopher + Co LLP

Chartered Accountants & Statutory Auditors

5 Elstree Gate
Elstree Way
Borehamwood
Hertfordshire
WD6 1JD

7 January 2025

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:						
Donations and legacies	4	30,021	31,952	-	61,973	100,440
Charitable activities	5	1,700	2,526,282	-	2,527,982	2,456,918
Investments	6	52,589	-	-	52,589	17,054
Total income and endowments		84,310	2,558,234	-	2,642,544	2,574,412
Expenditure on:						
Raising funds	7	3,206	-	-	3,206	1,313
Charitable activities	8	-	2,559,433	569	2,560,002	2,439,964
Total expenditure		3,206	2,559,433	569	2,563,208	2,441,277
Net movement in funds		81,104	(1,199)	(569)	79,336	133,135
Reconciliation of funds:						
Total funds brought forward		286,828	1,219,945	832	1,507,605	1,374,470
Net movement in funds		81,104	(1,199)	(569)	79,336	133,135
Total funds carried forward		367,932	1,218,746	263	1,586,941	1,507,605

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 15 to 28 form part of these financial statements.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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REGISTERED NUMBER: 05873616

BALANCE SHEET
AS AT 31 JULY 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	534,562	611,104
Current assets			
Debtors	14	785,030	69,649
Cash at bank and in hand		1,167,626	923,341
Current liabilities		1,952,656	992,990
Creditors: amounts falling due within one year	15	(900,277)	(96,489)
Net current assets		1,052,379	896,501
Total net assets		1,586,941	1,507,605
Charity funds			
Endowment funds	16	263	832
Restricted funds	16	1,218,746	1,219,945
Unrestricted funds	16	367,932	286,828
Total funds		1,586,941	1,507,605

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 07 January 2025 and signed on their behalf by:

Faryaneh Akhavan

F Akhavan
(Chair of Trustees)

The notes on pages 15 to 28 form part of these financial statements.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash generated from operating activities	246,692	254,392
Cash flows from/used in investing activities		
Interest on bank deposits	52,589	17,054
Purchase of tangible fixed assets	(54,996)	(36,035)
Net cash used in investing activities	(2,407)	(18,981)
Change in cash and cash equivalents in the year	244,285	235,411
Cash and cash equivalents at the beginning of the year	923,341	687,930
Cash and cash equivalents at the end of the year	<u>1,167,626</u>	<u>923,341</u>

The notes on pages 15 to 28 form part of these financial statements

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

1. General information

Snowflake School for Children with Autism Limited is a private company limited by guarantee registered in England and Wales. Its registered office and principal place of business is 10-14 Crown Street, London, W3 8SB. The Company is also a Charity registered with the Charity Commission and the registration number is 1110687.

The principal activity is to advance educational opportunities for children with diagnosis of Autistic Spectrum Disorder (ASD).

The functional and presentational currency of the Company is £ Sterling.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Snowflake School For Children With Autism Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

Income comprises principally of tuition fees, grants and donations.

Tuition fees are recognised in the period they relate to.

Grants are included in the Statement of Financial Activities on a receivable basis.

Donations are recognised on a receivable basis when the amount receivable can be reliably measured, otherwise they are recognised when received. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised when the Gift Aid is received.

2.3 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, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Where costs include VAT they are charged to the income and expenditure account with VAT.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

2. Accounting policies (continued)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Leasehold improvements	-	Over the shorter of useful economic life and term of the lease
Plant and machinery	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any discount offered. Prepayments are valued at the amount prepaid.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 Financial instruments

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

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

2. Accounting policies (continued)

2.10 Pensions

The Charity contributes to a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year. A defined contribution plan is a pension plan under which the Charity pays fixed contributions into a separate entity. Once the contributions have been paid the Charity have no further payment obligations.

The contributions are recognised as an expense in the Statement of Financial Activities when they fall due. Amounts not paid are shown in creditors as a liability on the Balance Sheet. The assets of the plan are held separately from the Charity in independently administered funds.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes. They represent the cumulative balance of unrestricted funds receivable, such as donations and interest, net of costs incurred in generating them.

Endowment funds comprise funds received for a specified purpose.

Restricted funds are funds which have been raised by the Charity in furtherance of its principal activity, principally tuition fees, and donations with specific restrictions imposed by donors. They represent the cumulative balance of restricted funds receivable net of related costs.

3. Statement of financial activities

During the year the Charity received £61,973 (2023 - £100,440) in donations and earned interest of £52,589 (2023 - £17,054). Excluding donations and interest the Charity made a deficit for the year of £35,226 (2023 - surplus £15,641).

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

4. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	30,021	27,401	57,422
Grants	-	4,551	4,551
	<u>30,021</u>	<u>31,952</u>	<u>61,973</u>
	<u>30,021</u>	<u>31,952</u>	<u>61,973</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	55,348	33,100	88,448
Grants	-	11,992	11,992
	<u>55,348</u>	<u>45,092</u>	<u>100,440</u>
	<u>55,348</u>	<u>45,092</u>	<u>100,440</u>

5. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tuition fees	-	2,526,282	2,526,282
Other income	1,700	-	1,700
	<u>1,700</u>	<u>2,526,282</u>	<u>2,527,982</u>
	<u>1,700</u>	<u>2,526,282</u>	<u>2,527,982</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

5. Income from charitable activities (continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tuition fees	-	2,455,238	2,455,238
Other income	1,680	-	1,680
	<u>1,680</u>	<u>2,455,238</u>	<u>2,456,918</u>

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Interest on bank deposit	<u>52,589</u>	<u>52,589</u>

	Unrestricted funds 2023 £	Total funds 2023 £
Interest on bank deposit	<u>17,054</u>	<u>17,054</u>

7. Expenditure on raising funds

	Unrestricted funds 2024 £	Total funds 2024 £
Support costs	<u>3,206</u>	<u>3,206</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

7. Expenditure on raising funds (continued)

(continued)

	Unrestricted funds 2023 £	Total funds 2023 £
Support costs	1,313	1,313
	<u>1,313</u>	<u>1,313</u>

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Tuition fees	2,321,166	569	2,321,735
Support costs	238,267	-	238,267
	<u>2,559,433</u>	<u>569</u>	<u>2,560,002</u>

	Restricted funds 2023 £	Total 2023 £
Tuition fees	2,289,342	2,289,342
Support costs	150,622	150,622
	<u>2,439,964</u>	<u>2,439,964</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

9. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Tuition fees	1,774,352	547,383	2,321,735
Management, finance and governance costs	-	238,267	238,267
	<u>1,774,352</u>	<u>785,650</u>	<u>2,560,002</u>

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Tuition fees	1,876,940	412,402	2,289,342
Management, finance and governance costs	-	150,622	150,622
	<u>1,876,940</u>	<u>563,024</u>	<u>2,439,964</u>

10. Auditors' remuneration

	2024 £	2023 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u>5,400</u>	<u>5,400</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

11. Staff costs

	2024	2023
	£	£
Wages and salaries	1,569,898	1,650,457
Social security costs	131,066	145,528
Contribution to defined contribution pension schemes	22,461	24,746
	<u>1,723,425</u>	<u>1,820,731</u>

The average number of persons employed by the Charity during the year was as follows:

	2024	2023
	No.	No.
Bursar	1	1
Head Teacher	1	1
Deputy Head Teacher	-	1
Assistant Head Teachers	4	2
Teachers	6	7
Administrators	3	3
Supervisors	4	6
Tutors	36	30
Lead tutors	6	6
Lunch support	2	2
Care takers	1	1
Occupational therapist	1	1
Speech therapist	1	1
	<u>66</u>	<u>62</u>

Although the average number of employees has increased the total staff costs have decreased. This is because of the lead time between employees leaving, recruitment and new joiners starting. To fill the gap the School uses agency staff.

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

	2024	2023
	No.	No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	-	1
In the band £80,001 - £90,000	1	-
In the band £90,001 - £100,000	1	1

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

12. Trustees' remuneration and expenses

During the year F Akhavan received a salary of £84,583 (2023 - £80,000) and the School made pension contributions of £440 (2023 - £Nil) to a defined contribution scheme for her benefit.

During the year ended 31 July 2024, no Trustee expenses have been incurred (2023 - £NIL).

13. Tangible fixed assets

	Leasehold improvements £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 August 2023	902,140	106,317	153,900	1,162,357
Additions	5,132	15,427	34,437	54,996
At 31 July 2024	907,272	121,744	188,337	1,217,353
Depreciation				
At 1 August 2023	383,443	64,438	103,372	551,253
Charge for the year	90,671	15,592	25,275	131,538
At 31 July 2024	474,114	80,030	128,647	682,791
Net book value				
At 31 July 2024	433,158	41,714	59,690	534,562
At 31 July 2023	518,697	41,879	50,528	611,104

14. Debtors

	2024 £	2023 £
Other debtors	18,750	18,750
Due within one year		
Trade debtors	740,404	2,278
Prepayments and accrued income	25,876	48,621
	785,030	69,649

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

15. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	38,108	41,543
Other creditors	5,402	42,764
Accruals and deferred income	856,767	12,182
	<u>900,277</u>	<u>96,489</u>

16. Statement of funds

Statement of funds - current year

	Balance at 1 August 2023	Income	Expenditure	Balance at 31 July 2024
	£	£	£	£
Unrestricted funds				
General Funds	<u>286,828</u>	<u>84,310</u>	<u>(3,206)</u>	<u>367,932</u>
Endowment funds				
Endowment Funds	<u>832</u>	<u>-</u>	<u>(569)</u>	<u>263</u>
Restricted funds				
Restricted Funds	<u>1,219,945</u>	<u>2,558,234</u>	<u>(2,559,433)</u>	<u>1,218,746</u>
Total of funds	<u>1,507,605</u>	<u>2,642,544</u>	<u>(2,563,208)</u>	<u>1,586,941</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 August 2022 £	Income £	Expenditure £	Balance at 31 July 2023 £
Unrestricted funds				
General Funds	241,076	74,082	(28,330)	286,828
Endowment funds				
Endowment Funds	832	-	-	832
Restricted funds				
Restricted Funds	1,132,562	2,500,330	(2,412,947)	1,219,945
Total of funds	1,374,470	2,574,412	(2,441,277)	1,507,605

17. Summary of funds

Summary of funds - current year

	Balance at 1 August 2023 £	Income £	Expenditure £	Balance at 31 July 2024 £
General Funds	286,828	84,310	(3,206)	367,932
Endowment Funds	832	-	(569)	263
Restricted Funds	1,219,945	2,558,234	(2,559,433)	1,218,746
	1,507,605	2,642,544	(2,563,208)	1,586,941

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

17. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 August 2022 £	Income £	Expenditure £	Balance at 31 July 2023 £
General Funds	241,076	74,082	(28,330)	286,828
Endowment Funds	832	-	-	832
Restricted Funds	1,132,562	2,500,330	(2,412,947)	1,219,945
	<u>1,374,470</u>	<u>2,574,412</u>	<u>(2,441,277)</u>	<u>1,507,605</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	534,299	263	534,562
Debtors due after more than one year	18,750	-	-	18,750
Current assets	349,182	1,584,724	-	1,933,906
Creditors due within one year	-	(900,277)	-	(900,277)
Total	<u>367,932</u>	<u>1,218,746</u>	<u>263</u>	<u>1,586,941</u>

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	610,272	832	611,104
Debtors due after more than one year	18,750	-	-	18,750
Current assets	268,078	706,162	-	974,240
Creditors due within one year	-	(96,489)	-	(96,489)
Total	<u>286,828</u>	<u>1,219,945</u>	<u>832</u>	<u>1,507,605</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	79,336	133,135
Adjustments for:		
Depreciation charges	131,538	125,196
Deposit account interest	(52,589)	(17,054)
(Increase)/decrease in debtors	(715,381)	13,643
Increase/(decrease) in creditors	803,788	(528)
Net cash provided by operating activities	246,692	254,392

20. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	149,677	59,191
Notice deposits (less than 3 months)	1,017,949	864,150
Total cash and cash equivalents	1,167,626	923,341

21. Analysis of changes in net debt

	At 1 August 2023 £	Cash flows £	At 31 July 2024 £
Cash at bank and in hand	923,341	244,285	1,167,626

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

22. Pension commitments

The Charity contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £22,461 (2023 - £24,746). Contributions totalling £4,524 (2023 - £5,042) were payable to the fund at the balance sheet date and are included in creditors.

23. Operating lease commitments

At 31 July 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	136,056	136,056
Later than 1 year and not later than 5 years	419,603	480,659
Later than 5 years	813,750	888,750
	<u>1,369,409</u>	<u>1,505,465</u>

24. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2024**

	2024 £	2024 £	2023 £	2023 £
Income				
Tuition fees	2,526,282		2,455,238	
Donations	56,825		80,688	
Gift Aid	597		7,360	
Grants	4,551		11,392	
Other	1,700		2,680	
Deposit interest	52,589		17,054	
		2,642,544		2,574,412
Less:				
Charitable activities				
Trustees' salaries	84,583		80,000	
Trustees' national insurance	10,417		10,920	
Trustees' pension contributions	440		-	
Salaries and wages	1,485,315		1,570,457	
Staff national insurance	120,649		134,608	
Staff pensions	22,021		24,746	
Agency staff	349,041		223,197	
Direct expenses	55,759		57,485	
Total charitable activities		2,128,225		2,101,413

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

	2024 £	2024 £	2023 £	2023 £
Support, management, governance and finance costs				
Travelling	4,520		6,252	
Cost of generating funds	3,206		1,313	
Telephone	4,505		4,928	
Printing, postage and stationery	5,186		5,893	
Advertising	4,598		4,232	
IT expenses	9,151		6,545	
Subscriptions	11,455		8,196	
Bank charges	101		113	
Auditors' remuneration	4,200		4,200	
Accountancy fees	6,536		7,093	
Rent, rates and water	138,972		67,579	
Light and heat	14,503		14,988	
Repairs and maintenance	5,399		5,702	
Cleaning	52,153		51,649	
Insurance	37,267		24,811	
Sundries	1,693		1,174	
Depreciation of fixed assets	131,538		125,196	
Total support, management, governance and finance costs	<u>434,983</u>		<u>339,864</u>	
Total expenditure		<u>2,563,208</u>		<u>2,441,277</u>
Surplus for the reporting period		79,336		133,135
Surplus brought forward at 1 August 2023		1,507,605		1,374,470
Surplus carried forward at 31 July 2024		<u><u>1,586,941</u></u>		<u><u>1,507,605</u></u>

Document

Name	Snowflake School For Children With Autism Limited - Full acc
Creator	Nicole Meho (nicole.meho@sopherco.com)
Date	07 January 2025 16:08:40 UTC
Identifier	dc4128ed-71f9-45c4-a46e-4b95b7a64afd

Signers

faryaneh@snowflakeschool.org.uk

E-mail	faryaneh@snowflakeschool.org.uk
Signed	07 January 2025 16:34:03 UTC
IP address	213.123.186.154

S1575/SMI/LN1

7 October 2024

The Trustees
10-14 Crown Street
London
W3 8SB

Dear Sirs

Snowflake School For Children With Autism Limited

The purpose of this letter is to give you an overview of the nature and scope of our audit work in relation to the financial statements for the year ended 31 July 2024. It is supplementary to our letter of engagement dated 01 October 2022, which sets out the respective responsibilities of auditors and trustees. We have reviewed the letter and consider that it remains appropriate for the current year's audit.

Audit approach

Our audit will be conducted in accordance with International Standards on Auditing (UK) (ISAs (UK)).

When planning our audit work we consider both the risk inherent in the financial statements themselves and the control environment in which your charity operates. We then use this assessment to develop an effective audit approach.

Significant risk areas

Based on our knowledge of the business we have concluded that charitable income recognition represents an area that requires special audit consideration and this has been taken into account in planning our audit work.

Limitation of work in relation to areas identified as lower risk

Our audit work is designed to provide us with sufficient audit evidence to conclude whether the financial statements are free from material misstatement. Our audit work may not examine areas of lower risk in details and our audit procedures are not designed to detect immaterial fraud or error. If you require detailed investigations to be undertaken in any particular area, please inform us and we can arrange to do this as a separate engagement.

ACCOUNTANCY • AUDIT • TAX • THE PRIVATE OFFICE
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Also at Berkeley Square, London
www.sopherco.com enquiries@sopherco.com
Original practice founded by Ivan Sopher in 1975

Fraud

ISA (UK) 240 "The auditor's responsibilities relating to fraud in an audit of financial statements" requires members of the engagement team to discuss the susceptibility of the entity's financial statements to material misstatements due to fraud.

This standard does not change the responsibility for the prevention and detection of fraud that still rests with those charged with governance.

It does however require the auditor to make enquiries of management and others within the group on the following:

- Management's assessment of risk that the financial statements may be materially misstated;
- Management's process for identifying and responding to risks of fraud
- Management's communication with those charged with governance regarding its process for
- identifying and responding to the risks of fraud;
- Management's communication with employees regarding its views on business practices and
- behaviour; and
- Management's knowledge of actual, suspected or alleged fraud.
- We will require written confirmation of these matters and confirmation that you have provided us with the required information will be included in your Letter of Representation.

Independence

The following non-audit services are provided to the company: preparation of the financial statements and payroll.

Sopher + Co LLP has established safeguards to mitigate the threats posed by the provision of non-audit services including, where necessary, the use of separate teams and additional quality control procedures through the use of a second, independent Responsible Individual as part of the audit.

In our opinion, taking into account the operation of safeguards where appropriate, the provision of the above services has not constituted a threat to our independence as auditors.

This is the second year Stephen Iseman is acting as the Responsible Individual (RI).

Findings from the audit

We expect to communicate the following to you:

(a) Expected modifications to our report

As you would expect we would discuss these fully with you, to ensure that you are aware of any proposed modification and the reasons for it, and also to ensure that there are no disputed facts and in order that you can provide us with further information and explanations in respect of any matters giving rise to the proposed modification.

(b) Unadjusted misstatements detected by us

As you are aware, when misstatements identified by us are not adjusted we communicate all such unadjusted misstatements, other than those we believe are trivial, to you and request you to make the adjustments. Where you do not wish to make some or all of the adjustments, we shall discuss with you the reasons for, and the appropriateness of not making those adjustments, having regard to qualitative as well as quantitative considerations and consider the implications for our report of the effect of misstatements which remain unadjusted. We would also consider whether any adjustments of which we are aware should be communicated to the Board as a whole. We are required to obtain a written representation from the trustees that explain your reasons for not adjusting any misstatements brought to your attention by us.

(c) Material weaknesses in the accounting and internal control system

We will report to you any observations we may have regarding your systems and other appropriate matters. This report will focus on any system weaknesses or inefficiencies that have come to our attention in the course of the audit and therefore will not necessarily cover all of the weaknesses that may exist in the system.

(d) Qualitative aspects of accounting practices and financial reporting

During the course of our audit, we consider the qualitative aspect of the financial reporting process, including items that have a significant impact on the relevance, reliability, comparability, understandability and materiality of the information provided by the financial statements.

Trustees' remuneration

The Companies Act 2006 requires additional disclosure to be given in relation to Trustees' advances and credit transactions. We will require written representation of any Trustees' remuneration disclosures within the accounts which will be included in your letter of representation.

Related parties

In order to comply with ISA 550 "Related Parties" as auditors we are required to perform audit procedures to identify, assess and respond to the risks of material misstatement arising from the entity's failure to appropriately account for or disclose related party relationships, transactions or balances. In order for us to do this we will review your procedures in relation to these transactions. To aid this process we would ask you to fill in a questionnaire, a copy of which is included in Appendix 1.

If you require any clarification of any of the matters referred to in this letter, please contact Stephen Iseman.

Yours faithfully

A handwritten signature in dark ink, appearing to read "Stephen Iseman", is written over a faint, light-colored circular watermark or seal.

Sopher + Co LLP

Enc

Appendix 1

Related Parties Questionnaire

In order to comply with ISA 550 "Related Parties" as auditor we are required to identify and review related party transactions. In order for us to do this please provide us with the information below, in respect to related parties and transactions undertaken during the year with these related parties (see definitions below). The information is required irrespective of whether a price is charged.

1. The following is a list of related parties known to us. Please identify any that have changed during the year (new or no longer related).
 - Faryaneh Akhavan – Director
 - Shahrokh Bagherzadeh – Director
 - James Simon Cheetham – Director
 - Ardavan Farmanfarmaian – Director
 - Mahnaz Kamel – Director
 - Amin Mohammad Manzouri – Director
 - Faryaneh Akhavan is a director of 37 Gunterstone Road (Freehold) Company Limited
 - Shahrokh Bagherzadeh is a director in the following companies:
 - Jadebricks (Charles Street) Ltd
 - Jadebricks London Ltd
 - Jadebricks Manchester Ltd
 - Armani Hotels Limited
 - 17-22 Trevor Square (Management) Company Limited
 - Ardavan Farmanfarmaian is a director in 39 Lennox Gardens (Freehold) Limited
2. Please give details of all transactions with related parties. The disclosure should include:
 - a) the names of the transacting related parties;
 - b) a description of the relationship between the parties;
 - c) a description of the transactions;
 - d) the amounts involved;

- e) any other elements of the transactions necessary for an understanding of the financial statements;
- f) the amounts due to or from related parties at the balance sheet date and provisions for doubtful debts due from such parties at that date; and
- g) amounts written off in the period in respect of debts due to or from related parties.

Transactions with related parties may be disclosed on an aggregated basis (aggregation of similar transactions by type of related party) unless disclosure of an individual transaction, or connected transactions, is necessary for an understanding of the impact of the transactions on the financial statements of the reporting entity **or is** required by **law**.

- 3. Please provide details of any affiliation of trustees and key management with other entities.
- 4. Please provide the names of all pension and other trusts established for the benefit of employees and the names of their management.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED

England & Wales - Charity number 1110687

Accounts

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

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SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JULY 2023

Trustees	F Akhavan A Farmanfarmaian M Kamel S Bagherzadeh J S Cheetham QC M A Manzouri
Company registered number	05873616
Charity registered number	1110687
Registered office	10-14 Crown Street London W3 8SB
Company secretary	A Farmanfarmaian
Independent auditors	Sopher + Co LLP Chartered Accountants & Statutory Auditors 5 Elstree Gate Elstree Way Borehamwood Hertfordshire WD6 1JD
Bankers	HSBC 25 Notting Hill Gate London W11 3JJ

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2023

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 August 2022 to 31 July 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The primary aim of Snowflake School for Children With Autism Limited ("the Charity/School") is to advance educational opportunities for children with diagnosis of Autistic Spectrum Disorder (ASD).

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The most important aspect of education for children with ASD is improving their ability to communicate with others. The failure to communicate tends to lead to inappropriate behaviours which often manifest as tantrums, aggression and self-harming. All of these represent threats to children's health and safety. Teaching children with ASD to express their needs and establish meaningful social contact with people around them reduces their frustration and makes the inappropriate behaviours less likely, consequently improving their health.

The School opened its doors to children with ASD in 2008. It now operates from two sites. The primary site has a capacity of eighteen students aged 5 to 11 and mostly operates at full capacity. The secondary site opened in November 2020. It has a capacity of 24 pupils aged between 12 to 16. Both sites are at full capacity.

The School has worked towards building stronger relationship with other schools, local educational authorities and organisations in the boroughs it operates to create opportunities for children to integrate in the community. The School has access to two local mainstream schools, local library, swimming pool and Nevern Garden (local gated garden).

The primary site, rented from Notting Hill Housing Trust, comprise two garden flats in Earls Court, SW5, licensed and converted to operate as a school. The lease was renewed for 10 years in 2018.

The secondary site, situate in London, W3, is rented from an individual landlord for a period of 10 years with the option of extending for another 10 years from June 2020. It is an ex-Salvation Army building and is over three floors providing good size classrooms, a soft room, a kitchen for pupils food technology and an assembly room. There is also a small outside area. The Charity spent £970,000 to bring it up to the standards required by the Department for Education in respect of disability, safety and fire regulations.

Curriculum and Policies

The School's curriculum, based on the National Curriculum, has been written, as are all the necessary policies. The policies are kept up to date to meet the growing school needs, particularly to cover the students needs at the age range of 12 to 16.

In order to have control over the admission process we decided to opt out of the requirement of Section 41 of the

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2023

Objectives and activities (continued)

Children and Families Act 2014 and the School is listed as an Independent Special Schools (England and Wales) since April 2015.

b. Volunteers

Many volunteers give up their time to help the Charity. The Trustees convey their appreciation to all the volunteers for their commitment and support.

Achievements and performance

a. Main achievements of the Charity

Charitable activities

The School helps children with moderate to severe autism. It provides a specialist teaching environment that develops both the academic and social skills, thus providing each pupil with the chance for a better future whilst also improving the quality of their families lives.

Teaching each child costs around £60k (2022 - £58.5k) per year. The Charity has been successful to fill all the available placements and cover the cost of educating pupils. It has also been successful in raising enough money during the past seven years to open the secondary site.

Fundraising activities

During the year £80,688 (2022 - £60,533) has been raised through fundraising activities and donors are as follows:

Mr A Farmanfarmaian - £25,000
Popli Khalatbari Charitable Foundation - £15,000
Mrs A Broad - £10,000
The Yadiran Trust - £10,000
The Clothworkers' Foundation - £7,500
Jack Petchy Foundation - £600
Other donations - £12,588

b. Investment policy and performance

The Charity does not have investments. The trustees monitor cash resources and when possible short term deposits are used as a cash management tool.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2023

Achievements and performance (continued)

c. Internal and external factors

The School maintains good relations with its staff. There is one to one tutoring for each pupil and in exceptional cases it is two for one. The staff are in close contact with parents and update them on a daily basis through the home/school book. Some parents are also working privately to raise funds for the Charity. The School purchased an app which allows it to provide detailed reports, videos and photos of pupils for their parents to access. The parents can also use the app to update the School about their child.

Employing staff has been very challenging and the School had to spend a lot of money on agency fees again this year.

Mrs Akhavan, a trustee, looks to arrange different activities to raise funds for the School. There is a very friendly relationship between the trustees and the Charity take advantage of their expertise and experience.

Local Education Authorities pay tuition fees for the pupils on termly basis. The School keeps in close contact with the Local Education Authorities and keeps them up to date with activities.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Charity has a reserve policy to hold unrestricted funds available at a sufficient level to meet the future needs of the Charity (around six months, equivalent to £400,000). The trustees of the Charity, who are responsible for the reserves policy, monitor and review it at regular intervals to satisfy themselves that funds held are adequate for the Charity's needs. The School has a £50,000 reserve policy for an additional disabled access if needed in the future.

As disclosed on the balance sheet the Charity holds unrestricted funds of £307,632 (2022 - £241,076) at the year end. Restricted funds at the year end were £1,199,143 (2022 - £1,132,562).

c. Principal funding

During the year the Charity generated Tuition Fees of £2,455,238 (2022 - £2,268,018), received £80,688 (2022 - £60,533) from individuals as donations, and £7,360 (2022 - £3,541) as Gift Aid from HMRC. Bank interest, which includes interest on deposits, was £17,054 (2022 - £154).

Structure, governance and management

a. Constitution

Snowflake School For Children With Autism Limited is registered as a charitable company limited by guarantee.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2023

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

New trustees who can be appointed by an ordinary resolution who must also be willing to act as a director. The process for appointing trustees is currently under review and an update will be provided to the board in due course.

The Charity is always looking for trustees who are not only interested in the cause, but can also bring specific expertise to the School. We first welcome them at a general meeting, then appoint them as non-executive trustees so they can join the board, learn about the School, get to know each other, and if all proves fine, they are invited to join the board as a full trustee.

Directors/Trustees Rotation

The Directors/Trustees to retire by rotation are usually those who have been longest in the office since their last appointment. If any director became or were appointed directors on the same day those to retire shall, unless they otherwise agree amongst themselves, be determined by lot. We have had trustees who have left. Some founding trustees are still members.

c. Organisational structure and decision-making policies

Mrs Faryaneh Akhavan is the bursar of the School and she deals with all the financial, operational, governance and compliance issues of the Charity. She processes the financial data, writes and signs cheques up to £1,000.

A bookkeeper is supporting her with the accounts and an assistant provides help with payroll.

There are 39 tutors for one to one care of each child, six supervisors and six (three qualified, one newly qualified, one trainee and one non-qualified) class teachers. There are also an occupational therapist (OT), a trainee OT, a verbal behaviour analyst and two speech and therapist. They are supervised by the head teacher who is supported by a deputy head and two assistant heads and three administrators.

The School has a deputy and two assistant heads to support the head to run each site and a senior supervisor to monitor performance.

Every term the head teacher, Mrs Kerry Sternstein, and the bursar/trustee, Mrs Faryaneh Akhavan, present a report to the board of trustees regarding all the operational aspects of the Charity.

The School was inspected by OFSTED in May 2023 and was awarded 'Good' overall, with 'Outstanding' in behaviour.

d. Policies adopted for the induction and training of Trustees

The induction procedures include briefing new trustees on the history and objects of the Charity, the committee and decision making processes, the current plans of the Charity, and meeting other trustees and key employees. Trustees are encouraged to attend appropriate external training events when this will facilitate the development of their role in the Charity.

e. Related party relationships

Mrs Faryaneh Akhavan is a trustee who was appointed as the School bursar in 2012. For the financial year under review she received a salary of £80,000 (2022 - £80,000).

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2023

Structure, governance and management (continued)

f. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

g. Trustees' indemnities

The Charity has granted an indemnity to the trustees against liability in respect of proceedings brought by third parties, subject to the conditions set out in the Companies Act 2006. Such qualifying third party indemnity provision remains in force as at the date of the approving of the trustees' report.

Plans for future periods

The Trustees have no plan to expand or make major changes to the School. They will carry on working to improve the quality of education and behaviour support for the betterment of the pupils.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 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.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2023

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Sopher + Co LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 26 March 2024 and signed on their behalf by:

Mrs F Akhavan
(Chair of Trustees)

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE OF SNOWFLAKE SCHOOL FOR CHILDREN WITH
AUTISM LIMITED**

Opinion

We have audited the financial statements of Snowflake School For Children With Autism Limited (the 'Charity') for the year ended 31 July 2023, which comprise , the Statement of Cash Flows and the related notes, 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, 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 Charity's affairs as at 31 July 2023 and of its result 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; and

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 Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 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 Auditors' Report 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

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**INDEPENDENT AUDITORS' REPORT TO THE OF SNOWFLAKE SCHOOL FOR CHILDREN WITH
AUTISM LIMITED (CONTINUED)**

inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion 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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report 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 Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which 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; 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 directors

As explained more fully in the Trustees' Responsibilities Statement set out on page , the Trustees 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 Charity or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**INDEPENDENT AUDITORS' REPORT TO THE OF SNOWFLAKE SCHOOL FOR CHILDREN WITH
AUTISM LIMITED (CONTINUED)**

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:

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:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Company through discussions with trustees and other management, and from our knowledge and experience of the school sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Company, including the Companies Act 2006, Charities Act 2011, data protection, employment, and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the Company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators, such as the Charity Commission, and legal expenses incurred.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**INDEPENDENT AUDITORS' REPORT TO THE OF SNOWFLAKE SCHOOL FOR CHILDREN WITH
AUTISM LIMITED (CONTINUED)**

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.

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 Auditors' Report.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity'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 Charity and the Charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Stephen Iseman FCA (Senior Statutory Auditor)

for and on behalf of

Sopher + Co LLP

Chartered Accountants & Statutory Auditors

5 Elstree Gate
Elstree Way
Borehamwood
Hertfordshire
WD6 1JD

26 March 2024

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:						
Donations and legacies	4	55,348	45,092	-	100,440	82,792
Charitable activities	5	1,680	2,455,238	-	2,456,918	2,270,973
Investments	6	17,054	-	-	17,054	154
Total income and endowments		74,082	2,500,330	-	2,574,412	2,353,919
Expenditure on:						
Raising funds	7	1,313	-	-	1,313	3,025
Charitable activities	8	27,017	2,412,947	-	2,439,964	2,232,741
Total expenditure		28,330	2,412,947	-	2,441,277	2,235,766
Net movement in funds		45,752	87,383	-	133,135	118,153
Reconciliation of funds:						
Total funds brought forward		241,076	1,132,562	832	1,374,470	1,256,317
Net movement in funds		45,752	87,383	-	133,135	118,153
Total funds carried forward		286,828	1,219,945	832	1,507,605	1,374,470

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 15 to 28 form part of these financial statements.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 05873616

BALANCE SHEET
AS AT 31 JULY 2023

	2023 £	2022 £
Fixed assets		
Tangible assets	611,104	700,265
Current assets		
Debtors	69,649	83,292
Cash at bank and in hand	923,341	687,930
Current liabilities	992,990	771,222
Creditors: amounts falling due within one year	(96,489)	(97,017)
Net current assets	896,501	674,205
Total net assets	1,507,605	1,374,470
Charity funds		
Endowment funds	832	832
Restricted funds	1,219,945	1,132,562
Unrestricted funds	286,828	241,076
Total funds	1,507,605	1,374,470

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 26 March 2024 and signed on their behalf by:

Mrs F Akhavan
(Chair of Trustees)

The notes on pages 15 to 28 form part of these financial statements.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	254,392	213,078
Cash flows from investing activities		
Dividends, interests and rents from investments	17,054	154
Proceeds from the sale of intangible assets	-	(689)
Purchase of tangible fixed assets	(36,035)	(67,179)
Net cash used in investing activities	(18,981)	(67,714)
Cash flows from financing activities		
Repayments of borrowing	-	(50,000)
Net cash used in financing activities	-	(50,000)
Change in cash and cash equivalents in the year	235,411	95,364
Cash and cash equivalents at the beginning of the year	687,930	592,566
Cash and cash equivalents at the end of the year	923,341	687,930

The notes on pages 15 to 28 form part of these financial statements

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

1. General information

Snowflake School for Children with Autism Limited is a private company limited by guarantee registered in England and Wales. Its registered office and principal place of business is 10-14 Crown Street, London, W3 8SB. The Company is also a Charity registered with the Charity Commission and the registration number is 1110687.

The principal activity is to advance educational opportunities for children with diagnosis of Autistic Spectrum Disorder (ASD).

The functional and presentational currency of the Company is £ Sterling.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Snowflake School For Children With Autism Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

Income comprises principally of tuition fees, grants and donations.

Tuition fees and grants are recognised on a receivable basis.

Grants are included in the Statement of Financial Activities on a receivable basis.

Donations are recognised on a receivable basis when the amount receivable can be reliably measured, otherwise they are recognised when received. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised when the Gift Aid is received.

2.3 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Leasehold improvements	-	Over the shorter of useful economic life and term of the lease
Plant and machinery	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any discount offered. Prepayments are valued at the amount prepaid.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

2. Accounting policies (continued)

2.9 Financial instruments

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

2.10 Pensions

The Charity contributes to a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year. A defined contribution plan is a pension plan under which the Charity pays fixed contributions into a separate entity. Once the contributions have been paid the Charity have no further payment obligations.

The contributions are recognised as an expense in the Statement of Financial Activities when they fall due. Amounts not paid are shown in creditors as a liability on the Balance Sheet. The assets of the plan are held separately from the Charity in independently administered funds.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Surplus for the year

During the year the Charity received £100,440 (2022 - £82,792) in donations and earned interest of £17,054 (2022 - £154). Excluding these donations and interest the surplus for the year was £15,641 (2022 - £35,207).

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

4. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	55,348	33,100	88,448
Grants	-	11,992	11,992
	<u>55,348</u>	<u>45,092</u>	<u>100,440</u>
	<u>55,348</u>	<u>45,092</u>	<u>100,440</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	64,073	-	64,073
Grants	-	18,719	18,719
	<u>64,073</u>	<u>18,719</u>	<u>82,792</u>
	<u>64,073</u>	<u>18,719</u>	<u>82,792</u>

5. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tuition fees	-	2,455,238	2,455,238
Other income	1,680	-	1,680
	<u>1,680</u>	<u>2,455,238</u>	<u>2,456,918</u>
	<u>1,680</u>	<u>2,455,238</u>	<u>2,456,918</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

5. Income from charitable activities (continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tuition fees	-	2,268,018	2,268,018
Other income	2,955	-	2,955
	<u>2,955</u>	<u>2,268,018</u>	<u>2,270,973</u>

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Interest on bank deposit	<u>17,054</u>	<u>17,054</u>

	Unrestricted funds 2022 £	Total funds 2022 £
Interest on bank deposit	<u>154</u>	<u>154</u>

7. Expenditure on raising funds

	Unrestricted funds 2023 £	Total funds 2023 £
Support costs	<u>1,313</u>	<u>1,313</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

7. Expenditure on raising funds (continued)
(continued)

	Unrestricted funds 2022 £	Total funds 2022 £
Support costs	3,025	3,025

8. Analysis of expenditure on charitable activities
Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Tuition fees	27,017	2,289,342	2,316,359
Support costs	-	123,605	123,605
	<u>27,017</u>	<u>2,412,947</u>	<u>2,439,964</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Tuition fees	28,592	2,026,394	2,054,986
Support costs	-	177,755	177,755
	<u>28,592</u>	<u>2,204,149</u>	<u>2,232,741</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

9. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Tuition fees	1,884,468	431,891	2,316,359
Management, finance and governance costs	-	123,605	123,605
	<u>1,884,468</u>	<u>555,496</u>	<u>2,439,964</u>

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Tuition fees	1,733,711	321,275	2,054,986
Management, finance and governance costs	-	177,755	177,755
	<u>1,733,711</u>	<u>499,030</u>	<u>2,232,741</u>

10. Auditors' remuneration

	2023 £	2022 £
Fees payable to the Charity's auditor in respect of:		
All taxation advisory services not included above	<u>5,400</u>	<u>6,000</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

11. Staff costs

	2023 £	2022 £
Wages and salaries	1,650,457	1,510,117
Social security costs	145,528	136,624
Contribution to defined contribution pension schemes	24,746	22,525
	<u>1,820,731</u>	<u>1,669,266</u>

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Bursar	1	1
Head Teacher	1	1
Deputy Head Teacher	1	1
Assistant Head Teachers	2	2
Teachers	7	3
Administrators	3	4
Supervisors	6	6
Tutors	30	32
Lead tutors	6	2
Lunch support	2	-
Care takers	1	-
Occupational therapist	1	-
Speech therapist	1	-
	<u>62</u>	<u>52</u>

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

	2023 No.	2022 No.
In the band £60,001 - £70,000	1	1
In the band £70,001 - £80,000	1	1
In the band £90,001 - £100,000	1	1

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

12. Trustees' remuneration and expenses

		2023	2022
		£	£
F Akhavan	Remuneration	80,000	80,000

During the year ended 31 July 2023, no Trustee expenses have been incurred (2022 - £NIL).

13. Tangible fixed assets

	Leasehold improvements	Plant and machinery	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 August 2022	902,140	90,615	133,567	1,126,322
Additions	-	15,702	20,333	36,035
At 31 July 2023	902,140	106,317	153,900	1,162,357
Depreciation				
At 1 August 2022	293,229	48,210	84,618	426,057
Charge for the year	90,214	16,228	18,754	125,196
At 31 July 2023	383,443	64,438	103,372	551,253
Net book value				
At 31 July 2023	518,697	41,879	50,528	611,104
At 31 July 2022	608,911	42,405	48,949	700,265

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

14. Debtors

	2023 £	2022 £
Other debtors	18,750	18,750
Due within one year		
Trade debtors	2,278	37,922
Prepayments and accrued income	48,621	26,620
	<u>69,649</u>	<u>83,292</u>

15. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	41,543	41,718
Other creditors	42,764	5,372
Accruals and deferred income	12,182	49,927
	<u>96,489</u>	<u>97,017</u>

16. Statement of funds

Statement of funds - current year

	Balance at 1 August 2022 £	Income £	Expenditure £	Balance at 31 July 2023 £
Unrestricted funds				
General Funds	241,076	74,082	(28,330)	286,828
Endowment funds				
Endowment Funds	832	-	-	832
Restricted funds				
Restricted Funds	1,132,562	2,500,330	(2,412,947)	1,219,945
Total of funds	<u>1,374,470</u>	<u>2,574,412</u>	<u>(2,441,277)</u>	<u>1,507,605</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 August 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2022 £
Unrestricted funds					
General Funds	195,849	65,365	(10,956)	(9,182)	241,076
Endowment funds					
Endowment Funds	832	-	-	-	832
Restricted funds					
Restricted Funds	1,059,636	2,288,554	(2,224,810)	9,182	1,132,562
Total of funds	<u>1,256,317</u>	<u>2,353,919</u>	<u>(2,235,766)</u>	<u>-</u>	<u>1,374,470</u>

17. Summary of funds

Summary of funds - current year

	Balance at 1 August 2022 £	Income £	Expenditure £	Balance at 31 July 2023 £
General Funds	241,076	74,082	(28,330)	286,828
Endowment Funds	832	-	-	832
Restricted Funds	1,132,562	2,500,330	(2,412,947)	1,219,945
	<u>1,374,470</u>	<u>2,574,412</u>	<u>(2,441,277)</u>	<u>1,507,605</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

17. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 August 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2022 £
General Funds	195,849	65,365	(10,956)	(9,182)	241,076
Endowment Funds	832	-	-	-	832
Restricted Funds	1,059,636	2,288,554	(2,224,810)	9,182	1,132,562
	<u>1,256,317</u>	<u>2,353,919</u>	<u>(2,235,766)</u>	<u>-</u>	<u>1,374,470</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	611,104	-	611,104
Debtors due after more than one year	18,750	-	-	18,750
Current assets	268,078	705,330	832	974,240
Creditors due within one year	-	(96,489)	-	(96,489)
Total	<u>286,828</u>	<u>1,219,945</u>	<u>832</u>	<u>1,507,605</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	700,265	-	700,265
Debtors due after more than one year	18,750	-	-	18,750
Current assets	222,325	529,315	832	752,472
Creditors due within one year	-	(97,017)	-	(97,017)
Total	<u>241,075</u>	<u>1,132,563</u>	<u>832</u>	<u>1,374,470</u>

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	133,135	118,153
Adjustments for:		
Depreciation charges	125,196	107,443
Amortisation charges	(17,054)	(154)
Gains on investments	-	689
Decrease/(increase) in debtors	13,643	(58,942)
(Decrease)/increase in creditors	(528)	45,889
Net cash provided by operating activities	254,392	213,078

20. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	59,191	687,930
Notice deposits (less than 3 months)	864,150	-
Total cash and cash equivalents	923,341	687,930

21. Analysis of changes in net debt

	At 1 August 2022 £	Cash flows £	At 31 July 2023 £
Cash at bank and in hand	687,930	235,411	923,341
	687,930	235,411	923,341

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

22. Pension commitments

The Charity contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £24,746 (2022 - £22,525). Contributions totalling £5,042 (2022 - £5,276) were payable to the fund at the balance sheet date and are included in creditors.

23. Operating lease commitments

At 31 July 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	136,056	136,056
Later than 1 year and not later than 5 years	480,659	541,782
Later than 5 years	888,750	963,750
	<u>1,505,465</u>	<u>1,641,588</u>

24. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED

England & Wales - Charity number 1110687

Accounts

REGISTERED COMPANY NUMBER: 05873616 (England and Wales)
REGISTERED CHARITY NUMBER: 1110687

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 July 2022
for
Snowflake School for Children with
Autism Limited

Faiz & Co Limited
Chartered Accountants
8B Accommodation Road
London
NW11 8ED

Snowflake School for Children with
Autism Limited

Contents of the Financial Statements
for the Year Ended 31 July 2022

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Snowflake School for Children with
Autism Limited

Report of the Trustees
for the Year Ended 31 July 2022

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 31 July 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The primary aim of Snowflake School for Children with Autism is to advance educational opportunities for children with diagnosis of Autistic Spectrum Disorder (ASD).

The most important aspect of education for children with ASD is improving their ability to communicate with others. The failure to communicate tends to lead to inappropriate behaviours which often manifest as tantrums, aggression and self-harming. All of these represent threats to children's health and safety. Teaching children with ASD to express their needs and establish meaningful social contact with people around them reduces their frustration and makes the inappropriate behaviours less likely consequently improving their health.

Snowflake opened its doors to children on 2008.

Snowflake school has a capacity of eighteen students aged 5 to 11 and mostly works at full capacity. The school has worked towards building stronger contracts with other schools, local education authorities and organisations in the borough and created opportunities for our children to integrate in our community.

The school has already gained access to two local mainstream schools, the local library, swimming pool, Nevern Garden (local gated garden).

Snowflake School opened its secondary site on November 2nd, 2020. This site has the capacity of 24 pupils aged 12 to 16.

OBJECTIVES AND ACTIVITIES

Significant activities

Premises

The primary premises, rented from Notting Hill Housing Genesis, comprise two garden flats in Earls Court, SW5, have been licensed and converted for school use. Snowflake has renewed its lease for another 10 years in 2018.

The secondary site is rented from an individual landlord. The second site is in 10-14 Crowns Street, London W3 8SB. The building is an ex-Salvation Army building and is over three floors providing good size classrooms, a kitchen for pupil's food technology and an assembly room. It also has a small outside area. The charity spent £970,000 to bring it up to the standards required by DFE and meet disability, safety and fire regulations.

Curriculum and Policies

The school's curriculum, based on the National Curriculum, has been written, as are all the necessary policies. It has recently updated all the policies to meet the growing school needs, particularly to cover the students needs at the age range of 12 to 16 and the new site due to school expansion.

Public Benefit

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives of the Charity.

In order to gain control of our own admission, we have decided to opt out of Secretary of State for Section 41 of the Children and Families Act 2014 and listed for Independent Special Schools (England and Wales) since April 2015.

Volunteers

Many volunteers give up their time to help the Charity, which is greatly indebted to these volunteers for their commitment and support. This year due to COVID-19, trustees decided not to welcome volunteers to maintain social distancing and avoid spreading COVID.

STRATEGIC REPORT

Achievement and performance

Charitable activities

Snowflake School helps children with moderate to severe autism. The school provides a specialist teaching environment that develops both academic and social skills thus providing each pupil with the chance for a better future whilst also improving the quality of their family's lives.

Teaching each child costs around £58.5k per year. The charity has been successful to fill all the available placements and cover the cost of educating pupils. The charity has also been successful in raising enough money during the past seven years to open the secondary school.

STRATEGIC REPORT

Achievement and performance

Fundraising activities

During the year £60,533 (2021: £81,675) has been raised through fundraising activities and donors are as follows:

Mr A. F: £1,100
Persia Education: £480
Bernard Sunley Foundation: £5,000
Rurben Charity: £250
Chrisledelphine Trust: £400
David Solomon: £1,000
Casa Stella Trust: £2,000
Applied Markt Solution: £1,000
Lai Ho Chan: £300
RIND Trust: £300
Petit Charity Trust: £250
Sweetpetit Trust: £500
PKCF: £25,000
Miss Minoukadeh: £1,000
Pedwa Charit Trust: £15,000
Ms Sataripour: £300
Ms Fateh: £500
Ms Lari: £250
Others: £5,903

Investment performance

There is no investment other than saving bank accounts.

Special event

Secondary site has its official opening event after two years due to Covid restriction. A large number of supporters and some representatives of local authorities and special schools joined us for the celebrations.

Internal and external factors

The school maintains good relations with its staff. There is one to one tutoring for each pupil and in exceptional cases it is two for one. The staff are in close contact with parents and update them on a daily basis through home/school book if necessary. Some parents are also working privately to raise funds for the charity. The school is moving from home/school book and purchased a safe APP where school can provide more detailed reports, videos and photos of the pupil for the parents and parents can also update school with more detailed report of their child.

Employing staff has been very challenging and the school had to (for the first time) spend a lot of money on agency fees.

Mrs Akhavan, a trustee, looks to arrange different activities to raise funds for the school. There is a very friendly relationship between the trustees who look to take advantage of the expertise and experience which they bring to the charity.

Local Education Authorities pay tuition fees for the pupils on termly basis. The School keeps in close contact with the Local Education Authorities and keeps them up to date with its activities.

STRATEGIC REPORT

Financial review

Principal funding sources

During the year the charity received £60,533 (2021: £81,675) from individuals as donations, £3,541 (2021: £5,755) as gift aid from HM Revenue & Customs, £2,286,018 (2021: £1,703,540) as income from charitable activities being the tuition fees from Local Education Authorities and from parents. Bank interest received during the period is £154 (2021: £282).

Reserves policy

The school applied and received a bank loan of £50,000 last year. This was in case the school needed emergency funds during refurbishment of the new site and facing challenges of COVID-19. The loan has been paid off in full.

The Charity has a reserve policy to hold unrestricted funds available at a sufficient level to meet the future needs of the Charity (around six months, equivalent to £400,000). The trustees of the Charity, who are responsible for the reserves policy of the Charity, monitor and review it at regular intervals and satisfy that funds held is adequate for the Charity's needs. The school also has a £50k reserve policy for an additional disabled access if needed in the future.

As indicated on the balance sheet, the Charity holds unrestricted fund of £241,0176 (2021: £195,849) at the year end. Restricted fund at the year-end is £1,132,562 (2021: £1,059,636).

Future plans

The board of trustees have expanded and opened the second site on November 2nd with the new site having the capacity of 24 new pupils. Both sites are almost in full capacity and the board is now working towards settling both schools making sure all staff are recruited and fully trained to address pupils needs. Also because of the expansion, the school has employed a bookkeeper and a site manager to make sure that all schools needs are met.

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

New trustees can be appointed by an ordinary resolution, the trustee must be willing to act as a director and determine the rotation in which any additional directors are to retire.

The charity is always looking for trustees who are not only interested in the cause, but can also bring specific expertise to the school. We first welcome them at a general meeting, then appoint them as non-executive trustees so they can join the board, learn about the school, get to know each other, and if all proves fine, they are invited to join the board as a full trustee.

Directors Rotation:

The Directors to retire by rotation are those who have been longest in the office since their last appointment, if any director became or were appointed directors on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Mrs. Faryaneh Akhavan is the bursar of the school, and she deals with all the financial, operational, governance and compliance issues of the charity. She processes the financial data, writes and signs cheques on her own up to £1,000.

A new bookkeeper is supporting Mrs Akhavan with all the accounts and an admin support is supporting Mrs Akhavan for the preparation of the payslips.

There are 39 tutors for one to one care of each child, six supervisors and six (one qualifies, one nearly qualified, two trainee and one non-qualified) class teachers. There are also an occupational therapist (OT), a trainee OT a verbal behaviour analyst and two speech and language therapist. They are supervised by the head teacher, who is supported by a deputy head and an two assistant heads and three administrators.

The structure has changed and the school has appointed a deputy and two assistant heads to support the head run each site and a senior supervisor to monitor supervisor's performance.

Senior staff

Every quarter the head teacher, Mrs. Kerry Sternstein and the bursar/trustee, Mrs. Akhavan, present a report to the board of trustees regarding all the operational aspects of the Charity.

Induction and training of new trustees

The induction procedures include briefing new trustees on the history and objects of the Charity, the committee and decision making processes, the current plans of the Charity, and meeting other Trustees and key employees. Trustees are encouraged to attend appropriate external training events when this will facilitate the development of their role in the Charity.

Related parties transactions

Mrs F Akhavan is a trustee who was appointed as the school bursar in 2012. In 2016, the board of trustees (excluding Mrs Akhavan) had advertised in the TES magazine for the vacancy of bursar/fundraising for the school. As Mrs Akhavan could no longer work full time as a volunteer, the board asked her to apply for the position as well. The whole process has been documented and Mrs Akhavan was the best candidate in the best interest of the charity and she was appointed at a salary of £60k per annum. The salary was increased to 65K per year in 2017, which was increased to £66,625 in year 2019. Mrs Akhavan's salary increased to £80,000 for running both sites and with a one of £10,000 bonus for all her involvement in securing the lease, refurbishment and opening the second site.

Risk management

The trustees have examined the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate exposure to the major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05873616 (England and Wales)

Registered Charity number

1110687

Snowflake School for Children with
Autism Limited

Report of the Trustees
for the Year Ended 31 July 2022

Registered office

10-14 Crown Street
London
W3 8SB

Trustees

Mrs F Akhavan
A Farmanfarmaian
Ms M Kamel
S Bagherzadeh
J S Cheetham QC
M A Manzouri Banker

Company Secretary

A Farmanfarmaian

Senior Statutory Auditor

Behzad Faiz Mahdavi

Auditors

Faiz & Co Limited
Chartered Accountants
8B Accommodation Road
London
NW11 8ED

Bankers

HSBC
25 Notting Hill Gate
London
W11 3JJ

INDEMNITY PROVISION

The charity had an indemnity insurance policy providing cover for the trustees with Markel International Insurance Co Limited against any liability in connection with any negligence, default, breach of duty or breach of trust in relation to the charity.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Snowflake School for Children with Autism Limited 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).

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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 11/11/2022 and signed on the board's behalf by:


.....
Mrs F Akhavan - Trustee

Report of the Independent Auditors to the Members of
Snowflake School for Children with
Autism Limited

Opinion

We have audited the financial statements of Snowflake School for Children with Autism Limited (the 'charitable company') for the year ended 31 July 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 31 July 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.

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.

Report of the Independent Auditors to the Members of
Snowflake School for Children with
Autism Limited

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:

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.

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:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011) and those that relate to data protection (General Data Protection Regulation).

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships.
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

Report of the Independent Auditors to the Members of
Snowflake School for Children with
Autism Limited

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 trustees 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.

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. 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.



Behzad Faiz Mahdavi (Senior Statutory Auditor)
for and on behalf of Faiz & Co Limited
Chartered Accountants
8B Accommodation Road
London
NW11 8ED

Date: 07/11/2022

Snowflake School for Children with
Autism Limited

Statement of Financial Activities
for the Year Ended 31 July 2022

	Notes	Unrestricted funds £	Restricted fund £	Endowment fund £	31/7/22 Total funds £	31/7/21 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	65,211	2,288,554	-	2,353,765	1,812,153
Investment income	3	154	-	-	154	282
Total		65,365	2,288,554	-	2,353,919	1,812,435
EXPENDITURE ON						
Raising funds	4	3,025	-	-	3,025	4,232
Charitable activities	5					
Support cost		-	189,825	-	189,825	41,160
Direct Charitable Expenses		7,931	2,030,483	-	2,038,414	1,670,418
Other		-	4,502	-	4,502	2,624
Total		10,956	2,224,810	-	2,235,766	1,718,434
NET INCOME		54,409	63,744	-	118,153	94,001
Transfers between funds	16	(9,182)	9,182	-	-	-
Net movement in funds		45,227	72,926	-	118,153	94,001
RECONCILIATION OF FUNDS						
Total funds brought forward		195,849	1,059,636	832	1,256,317	1,162,316
TOTAL FUNDS CARRIED FORWARD		241,076	1,132,562	832	1,374,470	1,256,317

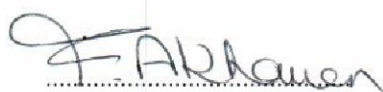
The notes form part of these financial statements

Snowflake School for Children with
Autism Limited

Balance Sheet
31 July 2022

	Notes	Unrestricted funds £	Restricted fund £	Endowment fund £	31/7/22 Total funds £	31/7/21 Total funds £
FIXED ASSETS						
Tangible assets	11	-	700,265	-	700,265	740,529
CURRENT ASSETS						
Debtors	12	-	83,292	-	83,292	24,350
Cash at bank and in hand		241,075	446,023	832	687,930	592,566
		<u>241,075</u>	<u>529,315</u>	<u>832</u>	<u>771,222</u>	<u>616,916</u>
CREDITORS						
Amounts falling due within one year	13	1	(97,018)	-	(97,017)	(51,128)
		<u>241,076</u>	<u>432,297</u>	<u>832</u>	<u>674,205</u>	<u>565,788</u>
NET CURRENT ASSETS						
		<u>241,076</u>	<u>432,297</u>	<u>832</u>	<u>674,205</u>	<u>565,788</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>241,076</u>	<u>1,132,562</u>	<u>832</u>	<u>1,374,470</u>	<u>1,306,317</u>
CREDITORS						
Amounts falling due after more than one year	14	-	-	-	-	(50,000)
		<u>241,076</u>	<u>1,132,562</u>	<u>832</u>	<u>1,374,470</u>	<u>1,256,317</u>
NET ASSETS		<u>241,076</u>	<u>1,132,562</u>	<u>832</u>	<u>1,374,470</u>	<u>1,256,317</u>
FUNDS	16					
Unrestricted funds					241,076	195,849
Restricted funds					1,132,562	1,059,636
Endowment funds					832	832
TOTAL FUNDS					<u>1,374,470</u>	<u>1,256,317</u>

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


F Akhavan - Trustee

The notes form part of these financial statements

Snowflake School for Children with
Autism Limited

Cash Flow Statement
for the Year Ended 31 July 2022

	Notes	31/7/22 £	31/7/21 £
Cash flows from operating activities			
Cash generated from operations	1	213,078	135,053
Interest paid		(689)	-
Net cash provided by operating activities		212,389	135,053
Cash flows from investing activities			
Purchase of tangible fixed assets		(67,179)	(584,634)
Interest received		154	282
Net cash used in investing activities		(67,025)	(584,352)
Cash flows from financing activities			
New loans in year		-	50,000
Loan repayments in year		(50,000)	-
Net cash (used in)/provided by financing activities		(50,000)	50,000
Change in cash and cash equivalents in the reporting period		95,364	(399,299)
Cash and cash equivalents at the beginning of the reporting period		592,566	991,865
Cash and cash equivalents at the end of the reporting period		687,930	592,566

The notes form part of these financial statements

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

	31/7/22	31/7/21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	118,153	94,001
Adjustments for:		
Depreciation charges	107,443	102,284
Interest received	(154)	(282)
Interest paid	689	-
(Increase)/decrease in debtors	(58,942)	7,146
Increase/(decrease) in creditors	45,889	(68,096)
Net cash provided by operations	213,078	135,053

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.8.21	Cash flow	At 31.7.22
	£	£	£
Net cash			
Cash at bank and in hand	592,566	95,364	687,930
	<u>592,566</u>	<u>95,364</u>	<u>687,930</u>
Debt			
Debts falling due after 1 year	(50,000)	50,000	-
	<u>(50,000)</u>	<u>50,000</u>	<u>-</u>
Total	542,566	145,364	687,930

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling and are rounded to the nearest pound

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

Unrestricted reserves at 31 July stood at £241,076 (2021 - £195,849); restricted reserves as at 31 July were £1,132,562 (2021 - £1,059,636). Moreover, the balance at the bank at the year end was £687,930 (2021 - £592,566) which covers three months requirement as stipulated by the trustees. A cash flow has been drawn up for 2023 showing positive cash flow and net surplus.

The trustees have reviewed and approved this and concluded, in the light of the current bank balance and future commitments that the charity will be able to continue to operate in the next 12 months from the date of approving the financial statements. Therefore it is appropriate for the charity to continue to prepare its accounts on the going concern basis.

Income

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

Expenditure

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

Allocation and apportionment of costs

Support costs are allocated on the basis of estimates of the proportion of time spent by staff on those activities.

Cost allocation includes an element of judgement and the trustees have had to consider the cost benefit of detailed calculations and record keeping. Therefore the support costs shown in the Statement of Financial Activities are a best estimate of the costs that have been so allocated

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvement to property	10% straight line
Fixtures & fittings	25% reducing balance
Machinery & equipment	25% reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

	31/7/22	31/7/21
	£	£
Gifts	1	-
Donations	60,533	81,675
Gift aid	3,541	5,755
Donated services and facilities	21,672	21,183
Income from Charitable Act	2,268,018	1,703,540
	<u>2,353,765</u>	<u>1,812,153</u>

3. INVESTMENT INCOME

	31/7/22	31/7/21
	£	£
Deposit account interest	<u>154</u>	<u>282</u>

4. RAISING FUNDS

Raising donations and legacies

	31/7/22	31/7/21
	£	£
Support costs	<u>3,025</u>	<u>4,232</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Support cost	-	189,825	189,825
Direct Charitable Expenses	<u>1,729,210</u>	<u>309,204</u>	<u>2,038,414</u>
	<u>1,729,210</u>	<u>499,029</u>	<u>2,228,239</u>

6. SUPPORT COSTS

	Management £	Finance £	Other 2 £	Governance costs £	Totals £
Raising donations and legacies	-	3,025	-	-	3,025
Support cost	176,868	198	689	12,070	189,825
Direct Charitable Expenses	<u>300,613</u>	-	-	<u>8,591</u>	<u>309,204</u>
	<u>477,481</u>	<u>3,223</u>	<u>689</u>	<u>20,661</u>	<u>502,054</u>

7. NET INCOME/(EXPENDITURE)

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

	31/7/22	31/7/21
	£	£
Auditors' remuneration	6,000	7,000
Depreciation - owned assets	107,443	102,284
Direct expenses	59,944	49,814

8. TRUSTEES' REMUNERATION AND BENEFITS

	31/7/22	31/7/21
	£	£
Trustees' salaries	80,000	88,885
Trustees' social security	10,004	11,046
	90,004	99,931

Mrs Akhavan, a trustee of Snowflake School for Children with Autism Limited is the recipient of £80K salary as a bursar and there were no other remuneration and benefits.

There was also no pension contribution for trustees during the period.

Trustees' expenses

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

9. STAFF COSTS

	31/7/22	31/7/21
	£	£
Wages and salaries	1,510,117	1,048,464
Social security costs	136,624	87,882
Other pension costs	22,525	14,067
	1,669,266	1,150,413

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

9. STAFF COSTS - continued

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

	31/7/22	31/7/21
Bursar	1	1
Head teacher	1	1
Deputy Teacher	1	3
Assistant Head	2	-
Teacher	3	3
Administrator	4	5
Supervisors	6	32
Tutors	32	2
Assistant head	2	-
	<u>52</u>	<u>47</u>

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

	31/7/22	31/7/21
£60,001 - £70,000	1	-
£80,001 - £90,000	1	1
£90,000 - £100,000	1	1
	<u>3</u>	<u>2</u>

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	88,183	1,723,970	-	1,812,153
Investment income	282	-	-	282
Total	<u>88,465</u>	<u>1,723,970</u>	<u>-</u>	<u>1,812,435</u>
EXPENDITURE ON				
Raising funds	4,232	-	-	4,232
Charitable activities				
Support cost	-	41,160	-	41,160
Direct Charitable Expenses	5,357	1,665,061	-	1,670,418
Other	-	2,624	-	2,624
Total	<u>9,589</u>	<u>1,708,845</u>	<u>-</u>	<u>1,718,434</u>

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Endowment fund £	Total funds £
NET INCOME	78,876	15,125	-	94,001
Transfers between funds	(462,253)	462,253	-	-
Net movement in funds	(383,377)	477,378	-	94,001
RECONCILIATION OF FUNDS				
Total funds brought forward	579,226	582,258	832	1,162,316
TOTAL FUNDS CARRIED FORWARD	195,849	1,059,636	832	1,256,317

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 August 2021	874,575	67,944	116,624	1,059,143
Additions	27,565	22,671	16,943	67,179
At 31 July 2022	902,140	90,615	133,567	1,126,322
DEPRECIATION				
At 1 August 2021	216,238	34,075	68,301	318,614
Charge for year	76,991	14,135	16,317	107,443
At 31 July 2022	293,229	48,210	84,618	426,057
NET BOOK VALUE				
At 31 July 2022	608,911	42,405	48,949	700,265
At 31 July 2021	658,337	33,869	48,323	740,529

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/22	31/7/21
	£	£
Trade debtors	37,922	1,300
Other debtors	18,750	18,750
Prepayments and accrued income	7,065	4,300
Prepayments	19,555	-
	<u>83,292</u>	<u>24,350</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/22	31/7/21
	£	£
Trade creditors	(1)	16,102
Social security and other taxes	41,718	-
Net wages	96	-
Pension Control Account	5,276	4,062
Accruals and deferred income	37,928	18,964
Accrued expenses	12,000	12,000
	<u>97,017</u>	<u>51,128</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/7/22	31/7/21
	£	£
Bank loans (see note 15)	-	50,000
	<u>-</u>	<u>50,000</u>

15. LOANS

An analysis of the maturity of loans is given below:

	31/7/22	31/7/21
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	-	50,000

Snowflake School for Children with
Autism Limited

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

16. MOVEMENT IN FUNDS

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
Unrestricted funds				
General Fund	195,849	54,409	(9,182)	241,076
Restricted funds				
Restricted Fund	1,059,636	63,744	9,182	1,132,562
Endowment funds				
Endowment	832	-	-	832
TOTAL FUNDS	<u>1,256,317</u>	<u>118,153</u>	<u>-</u>	<u>1,374,470</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	65,365	(10,956)	54,409
Restricted funds			
Restricted Fund	2,288,554	(2,224,810)	63,744
TOTAL FUNDS	<u>2,353,919</u>	<u>(2,235,766)</u>	<u>118,153</u>

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	Transfers between funds £	At 31.7.21 £
Unrestricted funds				
General Fund	579,226	78,876	(462,253)	195,849
Restricted funds				
Restricted Fund	582,258	15,125	462,253	1,059,636
Endowment funds				
Endowment	832	-	-	832
TOTAL FUNDS	<u>1,162,316</u>	<u>94,001</u>	<u>-</u>	<u>1,256,317</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	88,465	(9,589)	78,876
Restricted funds			
Restricted Fund	1,723,970	(1,708,845)	15,125
TOTAL FUNDS	<u>1,812,435</u>	<u>(1,718,434)</u>	<u>94,001</u>

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

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.20 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
Unrestricted funds				
General Fund	579,226	133,285	(471,435)	241,076
Restricted funds				
Restricted Fund	582,258	78,869	471,435	1,132,562
Endowment funds				
Endowment	832	-	-	832
TOTAL FUNDS	<u>1,162,316</u>	<u>212,154</u>	<u>-</u>	<u>1,374,470</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	153,830	(20,545)	133,285
Restricted funds			
Restricted Fund	4,012,524	(3,933,655)	78,869
TOTAL FUNDS	<u>4,166,354</u>	<u>(3,954,200)</u>	<u>212,154</u>

17. RELATED PARTY DISCLOSURES

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

18. LEGAL STATUS OF THE CHARITY

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £10.

19. NON AUDIT SERVICES PROVIDED BY THE AUDITORS

In common with many other entities of the Company's size and nature, it uses its auditors to prepare monthly payroll and assist with the preparation of the financial statements.

20. KEY PERFORMANCE INDICATOR

There are thirty two children on the school register at the year end. It costs around £56k per year to educate each child and the reserves show that there is sufficient funds available at the year end.

21. VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

22. FUND RAISING ACTIVITIES

In January 2012 a contract was signed with Paul Woodcock who is helping to raise funds for the charity and will charging 10% as a commission of the total funds raised. During the year around £30,250 (2021: £34,950) has been raised by Mr Woodcock.

Snowflake School for Children with
Autism Limited

Detailed Statement of Financial Activities
for the Year Ended 31 July 2022

	31/7/22 £	31/7/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	-
Donations	60,533	81,675
Gift aid	3,541	5,755
Donated services and facilities	21,672	21,183
Income from Charitable Act	2,268,018	1,703,540
	2,353,765	1,812,153
Investment income		
Deposit account interest	154	282
Total incoming resources	2,353,919	1,812,435
EXPENDITURE		
Charitable activities		
Trustees' salaries	80,000	88,885
Trustees' social security	10,004	11,046
Wages	1,430,117	959,579
Social security	126,620	76,836
Pensions	22,525	14,067
Direct Expenses	59,944	49,814
	1,729,210	1,200,227
Other		
Travel	4,502	2,624
Support costs		
Management		
Rent, Rates and water	133,780	133,247
Insurance	12,733	20,443
Light and heat	7,653	6,347
Telephone	4,855	4,315
Postage and stationery	5,198	6,384
Advertising	10,976	5,467
Sundries	1,745	90
Cleaning	46,471	37,535
Carried forward	223,411	213,828

This page does not form part of the statutory financial statements

Snowflake School for Children with
Autism Limited

Detailed Statement of Financial Activities
for the Year Ended 31 July 2022

	31/7/22 £	31/7/21 £
Management		
Brought forward	223,411	213,828
Professional Fees	139,187	173,149
Repairs and Renewals	7,440	3,950
Depreciation of tangible and heritage assets	107,443	102,284
	477,481	493,211
Finance		
Bank charges	198	297
Cost of generating funds	3,025	4,232
	3,223	4,529
Other 2		
Bank loan interest	689	-
Governance costs		
Auditors' remuneration	6,000	7,000
Accountancy fees	6,070	7,000
Subscription	8,591	3,843
	20,661	17,843
Total resources expended	2,235,766	1,718,434
Net income	118,153	94,001

This page does not form part of the statutory financial statements

SNOWFLAKE SCHOOL FOR CHILDREN WITH AUTISM LIMITED

England & Wales - Charity number 1110687

Accounts

REGISTERED COMPANY NUMBER: 05873616 (England and Wales)
REGISTERED CHARITY NUMBER: 1110687

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 July 2021
for
Snowflake School for Children with
Autism Limited

Faiz & Co Limited
Chartered Accountants
8B Accommodation Road
London
NW11 8ED

Contents of the Financial Statements
for the Year Ended 31 July 2021

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Cash Flow Statement	14
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Detailed Statement of Financial Activities	27 to 28

Snowflake School for Children with
Autism Limited

Report of the Trustees
for the Year Ended 31 July 2021

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The primary aim of Snowflake School for Children with Autism is to advance educational opportunities for children with diagnosis of Autistic Spectrum Disorder (ASD).

The most important aspect of education for children with ASD is improving their ability to communicate with others. The failure to communicate tends to lead to inappropriate behaviours which often manifest as tantrums, aggression and self-harming. All of these represent threats to children's health and safety. Teaching children with ASD to express their needs and establish meaningful social contact with people around them reduces their frustration and makes the inappropriate behaviours less likely consequently improving their health.

Snowflake opened its doors to children on 2008.

Snowflake school has a capacity of eighteen students aged 5 to 11 and mostly works at full capacity. The school has worked towards building stronger contracts with other schools, local education authorities and organisations in the borough and created opportunities for our children to integrate in our community.

The school has already gained access to two local mainstream schools, the local library, swimming pool, Flash Point Centre, Little Wormwood Scrubs and Square Garden.

Snowflake School opened its secondary site on November 2nd, 2020. This site has the capacity of 24 pupils aged 12 to 16.

OBJECTIVES AND ACTIVITIES

Significant activities

Premises

The primary premises, rented from Notting Hill Housing Trust, comprise two garden flats in Earls Court, SW5, have been licensed and converted for school use. Snowflake has recently renewed its lease for another 10 years in 2018.

The secondary site is rented from an individual landlord. The second site is in 10-14 Crowns Street, London W3 8SB. The building is an ex-Salvation Army building and is over three floors providing good size classrooms, a kitchen for pupil's food technology and an assembly room. It also has a small outside area. The charity spent £970,000 to bring it up to the standards required by DFE and meet disability, safety and fire regulations.

Curriculum and Policies

The school's curriculum, based on the National Curriculum, has been written, as are all the necessary policies. It has recently updated all the policies to meet the growing school needs, particularly to cover the students needs at the age range of 14 to 16 and the new site due to school expansion.

Public Benefit

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives of the Charity.

Snowflake School has been approved by Secretary of State for Section 41 of the Children and Families Act 2014 and listed for Independent Special Schools (England and Wales) since April 2015.

Volunteers

Many volunteers give up their time to help the Charity, which is greatly indebted to these volunteers for their commitment and support. This year due to COVID-19, trustees decided not to welcome volunteers to maintain social distancing and avoid spreading COVID.

STRATEGIC REPORT

Achievement and performance

Charitable activities

Snowflake School helps children with moderate to severe autism. The school provides a specialist teaching environment that develops both academic and social skills thus providing each pupil with the chance for a better future whilst also improving the quality of their family's lives.

Teaching each child costs around £56k per year. The charity has been successful to fill all the available placements and cover the cost of educating pupils. The charity has also been successful in raising enough money during the past seven years to open the secondary school.

STRATEGIC REPORT

Achievement and performance

Fundraising activities

During the year £81,611 (2020: £42,403) has been raised through fundraising activities and donors are as follows:

Mr A. F: £20,500
Persia Education: £440
Gethin Jones: £2,000
Ahmad Tea: £2,500
John Murray Charity: £2,000
Invesco Cares: £1,000
David Family Trust: £5,000
ZVM Rangoonwala: £2,000
Baily Thomas: £2,000
Bernard Sunley Foundation: £10,000
Dorothy P. Smith: £2,000
Tula Trust: £2,000
The Steve Bloch: £1,000
Fence Club: £3,950
Mr & Mrs Dhote: £11,000
Gledswood Trust: £2,000
Others: £12,221

Investment performance

There is no investment other than saving bank accounts.

Internal and external factors

The school maintains good relations with its staff. There is one to one tutoring for each pupil and in exceptional cases it is two for one. The staff are in close contact with parents and update them on a daily basis through home/school book if necessary. Some parents are also working privately to raise funds for the charity. The school is moving from home/school book and purchased a safe APP where school can provide more detailed reports, videos and photos of the pupil for the parents and parents can also update school with more detailed report of their child.

Employing staff has been very challenging and the school had to (for the first time) spend a lot of money on agency fees.

Mrs Akhavan, a trustee, looks to arrange different activities to raise funds for the school. There is a very friendly relationship between the trustees who look to take advantage of the expertise and experience which they bring to the charity.

Local Education Authorities pay tuition fees for the pupils on termly basis. The School keeps in close contact with the Local Education Authorities and keeps them up to date with its activities.

Snowflake School has been approved by Secretary of State for Section 41 of the Children and Families Act 2014 and listed for Independent Special Schools (England and Wales) in April 2015. The school has also published its Local Offer since then.

STRATEGIC REPORT

Financial review

Principal funding sources

During the year the charity received £98,105 (2020: £42,403) from individuals as donations, £5,755 (2020: £5,603) as gift aid from HM Revenue & Customs, £1,703,540 (2020: £997,793) as income from charitable activities being the tuition fees from Local Education Authorities and from parents. Bank interest received during the period is £273 (2020: £5,850).

Reserves policy

The school has applied and received a bank loan of £50,000. This was in case the school needed emergency funds during refurbishment of the new site and facing challenges of COVID-19. The school has not yet used any of the borrowed amount and plans to return the loan in full in February once all the refurbishment costs are paid in full and the second site is well settles.

The Charity has a reserve policy to hold unrestricted funds available at a sufficient level to meet the future needs of the Charity (around six months, equivalent to £400,000). The trustees of the Charity, who are responsible for the reserves policy of the Charity, monitor and review it at regular intervals and satisfy that funds held is adequate for the Charity's needs.

As indicated on the balance sheet, the Charity holds unrestricted fund of £195,849(2020: £579,226) at the year end. Restricted fund at the year-end is £1,059,636 (2020: £582,258).

Future plans

The board of trustees have expanded and opened the second site on November 2nd with the new site having the capacity of 24 new pupils. Both sites are almost in full capacity and the board is now working towards settling both schools making sure all staff are recruited and fully trained to address pupils needs. Also because of the expansion, the school needs to employ a bookkeeper and a site manager to make sure that all schools needs are met.

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

New trustees can be appointed by an ordinary resolution, the trustee must be willing to act as a director and determine the rotation in which any additional directors are to retire.

The charity is always looking for trustees who are not only interested in the cause, but can also bring specific expertise to the school. We first welcome them at a general meeting, then appoint them as non-executive trustees so they can join the board, learn about the school, get to know each other, and if all proves fine, they are invited to join the board as a full trustee.

A new member of trustees (Amin Manzouri) joined Snowflake School in August 2020. Amin has passion in education and has banking experience and good contacts to bring more support for the school.

Directors Rotation:

The Directors to retire by rotation are those who have been longest in the office since their last appointment, if any director became or were appointed directors on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Mrs. Faryaneh Akhavan is the bursar of the school, and she deals with all the financial, operational, governance and compliance issues of the charity. She processes the financial data, writes and signs cheques on her own up to £1,000 and processes the payroll.

There are 32 tutors for one to one care of each child, five supervisors and three (one full time and two part time) class teachers. There are also an occupational therapist, a verbal behaviour analyst and two speech and language therapist who work part time. They are supervised by the head teacher, who is supported by an assistant head and the administrator.

The structure has changed and the school has appointed two assistant heads to support the head run each site and a senior supervisor to monitor supervisor's performance.

Senior staff

Every quarter the head teacher, Mr Kerry Sternstein and the bursar/trustee, Mrs. Akhavan, present a report to the board of trustees regarding all the operational aspects of the Charity.

Induction and training of new trustees

The induction procedures include briefing new trustees on the history and objects of the Charity, the committee and decision making processes, the current plans of the Charity, and meeting other Trustees and key employees. Trustees are encouraged to attend appropriate external training events when this will facilitate the development of their role in the Charity.

Related parties transactions

Mrs F Akhavan is a trustee who was appointed as the school bursar in 2012. In 2016, the board of trustees (excluding Mrs Akhavan) had advertised in the TES magazine for the vacancy of bursar/fundraising for the school. As Mrs Akhavan could no longer work full time as a volunteer, the board asked her to apply for the position as well. The whole process has been documented and Mrs Akhavan was the best candidate in the best interest of the charity and she was appointed at a salary of £60k per annum. The salary was increased to 65K per year in 2017, which was increased to £66,625 in year 2019. Mrs Akhavan's salary increased to £80,000 for running both sites and with a one of £10,000 bonus for all her involvement in securing the lease, refurbishment and opening the second site.

Risk management

The trustees have examined the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate exposure to the major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05873616 (England and Wales)

Registered Charity number

1110687

Snowflake School for Children with
Autism Limited

Report of the Trustees
for the Year Ended 31 July 2021

Registered office

44-48 Longridge Road
London
London
SW5 9SJ

Trustees

Mrs F Akhavan
A Farmanfarmaian
Ms M Kamel
S Bagherzadeh
J S Cheetham QC
M A Manzouri Banker

Company Secretary

A Farmanfarmaian

Senior Statutory Auditor

Behzad Faiz Mahdavi

Auditors

Faiz & Co Limited
Chartered Accountants
8B Accommodation Road
London
NW11 8ED

Bankers

HSBC
25 Notting Hill Gate
London
W11 3JJ

INDEMNITY PROVISION

The charity had an indemnity insurance policy providing cover for the trustees with Markel International Insurance Co Limited against any liability in connection with any negligence, default, breach of duty or breach of trust in relation to the charity.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Snowflake School for Children with Autism Limited 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).

Snowflake School for Children with
Autism Limited

Report of the Trustees
for the Year Ended 31 July 2021

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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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.

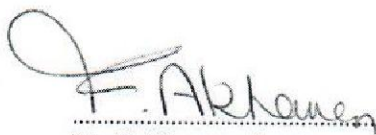
In so far as the trustees are aware:

- 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, Faiz & Co 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 16/11/2021..... and signed on the board's behalf by:


.....
Mrs F Akhavan - Trustee

Report of the Independent Auditors to the Members of
Snowflake School for Children with
Autism Limited

Opinion

We have audited the financial statements of Snowflake School for Children with Autism Limited (the 'charitable company') for the year ended 31 July 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 31 July 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.

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 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.

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:

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustee's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair representation.

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
Snowflake School for Children with
Autism Limited

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. 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.



Behzad Faiz Mahdavi (Senior Statutory Auditor)
for and on behalf of Faiz & Co Limited
Chartered Accountants
8B Accommodation Road
London
NW11 8ED

Date: 16 NOVEMBER 2021

Snowflake School for Children with
Autism Limited

Statement of Financial Activities
for the Year Ended 31 July 2021

	Notes	Unrestricted funds £	Restricted fund £	Endowment fund £	31/7/21 Total funds £	31/7/20 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	88,183	1,723,970	-	1,812,153	1,049,798
Investment income	3	282	-	-	282	5,850
Total		88,465	1,723,970	-	1,812,435	1,055,648
EXPENDITURE ON						
Raising funds	4	4,232	-	-	4,232	175
Charitable activities	5					
Support cost		-	41,160	-	41,160	10,050
Direct Charitable Expenses		5,357	1,665,061	-	1,670,418	918,538
Other		-	2,624	-	2,624	14,814
Total		9,589	1,708,845	-	1,718,434	943,577
NET INCOME		78,876	15,125	-	94,001	112,071
Transfers between funds	16	(462,253)	462,253	-	-	-
Net movement in funds		(383,377)	477,378	-	94,001	112,071
RECONCILIATION OF FUNDS						
Total funds brought forward		579,226	582,258	832	1,162,316	1,050,245
TOTAL FUNDS CARRIED FORWARD		195,849	1,059,636	832	1,256,317	1,162,316

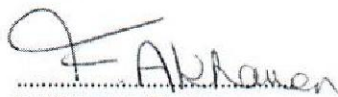
The notes form part of these financial statements

Snowflake School for Children with
Autism Limited

Balance Sheet
31 July 2021

	Notes	Unrestricted funds £	Restricted fund £	Endowment fund £	31/7/21 Total funds £	31/7/20 Total funds £
FIXED ASSETS						
Tangible assets	11	-	740,529	-	740,529	258,179
CURRENT ASSETS						
Debtors	12	-	24,350	-	24,350	31,496
Cash at bank and in hand		245,849	345,885	832	592,566	991,865
		<u>245,849</u>	<u>370,235</u>	<u>832</u>	<u>616,916</u>	<u>1,023,361</u>
CREDITORS						
Amounts falling due within one year	13	-	(51,128)	-	(51,128)	(119,224)
NET CURRENT ASSETS		<u>245,849</u>	<u>319,107</u>	<u>832</u>	<u>565,788</u>	<u>904,137</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		245,849	1,059,636	832	1,306,317	1,162,316
CREDITORS						
Amounts falling due after more than one year	14	(50,000)	-	-	(50,000)	-
NET ASSETS		<u>195,849</u>	<u>1,059,636</u>	<u>832</u>	<u>1,256,317</u>	<u>1,162,316</u>
FUNDS	16					
Unrestricted funds					195,849	579,226
Restricted funds					1,059,636	582,258
Endowment funds					832	832
TOTAL FUNDS					<u>1,256,317</u>	<u>1,162,316</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16.11.2021 and were signed on its behalf by:


F Akhavan - Trustee

The notes form part of these financial statements

Snowflake School for Children with
Autism Limited

Cash Flow Statement
for the Year Ended 31 July 2021

	Notes	31/7/21 £	31/7/20 £
Cash flows from operating activities			
Cash generated from operations	1	135,053	222,436
Net cash provided by operating activities		135,053	222,436
Cash flows from investing activities			
Purchase of tangible fixed assets		(584,634)	(229,428)
Interest received		282	5,850
Net cash used in investing activities		(584,352)	(223,578)
Cash flows from financing activities			
New loans in year		50,000	-
Expenditure attributable to endowment		-	(278)
Net cash provided by/(used in) financing activities		50,000	(278)
Change in cash and cash equivalents in the reporting period		(399,299)	(1,420)
Cash and cash equivalents at the beginning of the reporting period		991,865	993,285
Cash and cash equivalents at the end of the reporting period		592,566	991,865

The notes form part of these financial statements

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

	31/7/21 £	31/7/20 £
Net income for the reporting period (as per the Statement of Financial Activities)	94,001	112,071
Adjustments for:		
Depreciation charges	102,284	11,847
Interest received	(282)	(5,850)
Expenditure attributable to endowment	-	278
Decrease in debtors	7,146	32,725
(Decrease)/increase in creditors	(68,096)	71,365
Net cash provided by operations	135,053	222,436

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.8.20 £	Cash flow £	At 31.7.21 £
Net cash			
Cash at bank and in hand	991,865	(399,299)	592,566
	<u>991,865</u>	<u>(399,299)</u>	<u>592,566</u>
Debt			
Debts falling due after 1 year	-	(50,000)	(50,000)
	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>
Total	991,865	(449,299)	542,566

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.

Income

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

Expenditure

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

Allocation and apportionment of costs

Support costs are allocated on the basis of estimates of the proportion of time spent by staff on those activities.

Cost allocation includes an element of judgement and the trustees have had to consider the cost benefit of detailed calculations and record keeping. Therefore the support costs shown in the Statement of Financial Activities are a best estimate of the costs that have been so allocated

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvement to property	10% straight line
Fixtures & fittings	25% reducing balance
Machinery & equipment	25% reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

1. ACCOUNTING POLICIES - continued

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

	31/7/21	31/7/20
	£	£
Donations	81,675	42,402
Gift aid	5,755	5,603
Donated services and facilities	21,183	4,000
Income from Charitable Act	1,703,540	997,793
	<u>1,812,153</u>	<u>1,049,798</u>

3. INVESTMENT INCOME

	31/7/21	31/7/20
	£	£
Deposit account interest	<u>282</u>	<u>5,850</u>

4. RAISING FUNDS

Raising donations and legacies

	31/7/21	31/7/20
	£	£
Support costs	<u>4,232</u>	<u>175</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Support cost	-	41,160	41,160
Direct Charitable Expenses	1,200,227	470,191	1,670,418
	<u>1,200,227</u>	<u>511,351</u>	<u>1,711,578</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Raising donations and legacies	-	4,232	-	4,232
Support cost	29,100	-	12,060	41,160
Direct Charitable Expenses	464,111	297	5,783	470,191
	<u>493,211</u>	<u>4,529</u>	<u>17,843</u>	<u>515,583</u>

7. NET INCOME/(EXPENDITURE)

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

	31/7/21 £	31/7/20 £
Auditors' remuneration	7,000	5,000
Depreciation - owned assets	102,284	11,848
Hire of plant and machinery	49,814	32,882

8. TRUSTEES' REMUNERATION AND BENEFITS

	31/7/21 £	31/7/20 £
Trustees' salaries	88,885	66,625
Trustees' social security	11,046	7,981
	<u>99,931</u>	<u>74,606</u>

Mrs Akhavan, a trustee of Snowflake School for Children with Autism Limited is the recipient of £80K salary as a bursar and there were no other remuneration and benefits.

There was also no pension contribution for trustees during the period.

Trustees' expenses

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

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

9. STAFF COSTS

	31/7/21	31/7/20
	£	£
Wages and salaries	1,048,464	621,882
Social security costs	87,882	54,617
Other pension costs	14,067	7,448
	<u>1,150,413</u>	<u>683,947</u>

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

	31/7/21	31/7/20
Bursar	1	1
Head teacher	1	1
Teacher	3	1
Administrator	3	1
Supervisors	5	3
Tutors	32	18
Assistant head	2	-
	<u>47</u>	<u>25</u>

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

	31/7/21	31/7/20
£60,001 - £70,000	-	1
£70,001 - £80,000	-	1
£80,001 - £90,000	1	-
£90,000 - £100,000	1	-
	<u>2</u>	<u>2</u>

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	42,723	1,007,075	-	1,049,798
Investment income	5,850	-	-	5,850
Total	48,573	1,007,075	-	1,055,648
 EXPENDITURE ON				
Raising funds	175	-	-	175
Charitable activities				
Support cost	-	10,050	-	10,050
Direct Charitable Expenses	3,350	915,188	-	918,538
Other	-	14,536	278	14,814
Total	3,525	939,774	278	943,577
 NET INCOME/(EXPENDITURE)	45,048	67,301	(278)	112,071
 Transfers between funds	(198,147)	198,147	-	-
 Net movement in funds	(153,099)	265,448	(278)	112,071
 RECONCILIATION OF FUNDS				
Total funds brought forward	732,325	316,810	1,110	1,050,245
 TOTAL FUNDS CARRIED FORWARD	579,226	582,258	832	1,162,316

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 August 2020	374,418	36,712	63,379	474,509
Additions	500,157	31,232	53,245	584,634
At 31 July 2021	874,575	67,944	116,624	1,059,143
DEPRECIATION				
At 1 August 2020	141,352	22,786	52,192	216,330
Charge for year	74,886	11,289	16,109	102,284
At 31 July 2021	216,238	34,075	68,301	318,614
NET BOOK VALUE				
At 31 July 2021	658,337	33,869	48,323	740,529
At 31 July 2020	233,066	13,926	11,187	258,179

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/21 £	31/7/20 £
Trade debtors	1,300	9,958
Other debtors	18,750	21,538
Prepayments and accrued income	4,300	-
	24,350	31,496

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/21	31/7/20
	£	£
Trade creditors	16,102	65,586
Social security and other taxes	-	4,141
Net wages	-	1,959
Pension Control Account	4,062	(390)
Accruals and deferred income	18,964	37,928
Accrued expenses	12,000	10,000
	<u>51,128</u>	<u>119,224</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/7/21	31/7/20
	£	£
Bank loans (see note 15)	<u>50,000</u>	<u>-</u>

15. LOANS

An analysis of the maturity of loans is given below:

	31/7/21	31/7/20
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	50,000	-

16. MOVEMENT IN FUNDS

	At 1.8.20	Net movement in funds	Transfers between funds	At 31.7.21
	£	£	£	£
Unrestricted funds				
General Fund	579,226	78,876	(462,253)	195,849
Restricted funds				
Restricted Fund	582,258	15,125	462,253	1,059,636
Endowment funds				
Endowment	832	-	-	832
TOTAL FUNDS	<u>1,162,316</u>	<u>94,001</u>	<u>-</u>	<u>1,256,317</u>

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	88,465	(9,589)	78,876
Restricted funds			
Restricted Fund	1,723,970	(1,708,845)	15,125
TOTAL FUNDS	<u>1,812,435</u>	<u>(1,718,434)</u>	<u>94,001</u>

Comparatives for movement in funds

	At 1.8.19 £	Net movement in funds £	Transfers between funds £	At 31.7.20 £
Unrestricted funds				
General Fund	732,325	45,048	(198,147)	579,226
Restricted funds				
Restricted Fund	316,810	67,301	198,147	582,258
Endowment funds				
Endowment	1,110	(278)	-	832
TOTAL FUNDS	<u>1,050,245</u>	<u>112,071</u>	<u>-</u>	<u>1,162,316</u>

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	48,573	(3,525)	45,048
Restricted funds			
Restricted Fund	1,007,075	(939,774)	67,301
Endowment funds			
Endowment	-	(278)	(278)
TOTAL FUNDS	<u>1,055,648</u>	<u>(943,577)</u>	<u>112,071</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.19 £	Net movement in funds £	Transfers between funds £	At 31.7.21 £
Unrestricted funds				
General Fund	732,325	123,924	(660,400)	195,849
Restricted funds				
Restricted Fund	316,810	82,426	660,400	1,059,636
Endowment funds				
Endowment	1,110	(278)	-	832
TOTAL FUNDS	<u>1,050,245</u>	<u>206,072</u>	<u>-</u>	<u>1,256,317</u>

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	137,038	(13,114)	123,924
Restricted funds			
Restricted Fund	2,731,045	(2,648,619)	82,426
Endowment funds			
Endowment	-	(278)	(278)
TOTAL FUNDS	<u>2,868,083</u>	<u>(2,662,011)</u>	<u>206,072</u>

17. RELATED PARTY DISCLOSURES

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

18. LEGAL STATUS OF THE CHARITY

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £10.

19. NON AUDIT SERVICES PROVIDED BY THE AUDITORS

In common with many other entities of the Company's size and nature, it uses its auditors to prepare monthly payroll and assist with the preparation of the financial statements.

20. KEY PERFORMANCE INDICATOR

There are thirty two children on the school register at the year end. It costs around £56k per year to educate each child and the reserves show that there is sufficient funds available at the year end.

21. VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

22. FUND RAISING ACTIVITIES

In January 2012 a contract was signed with Paul Woodcock who is helping to raise funds for the charity and will charging 10% as a commission of the total funds raised. During the year around £34,950 (2020: £1,450) has been raised by Mr Woodcock.

Snowflake School for Children with
Autism Limited

Detailed Statement of Financial Activities
for the Year Ended 31 July 2021

	31/7/21 £	31/7/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	81,675	42,402
Gift aid	5,755	5,603
Donated services and facilities	21,183	4,000
Income from Charitable Act	1,703,540	997,793
	1,812,153	1,049,798
Investment income		
Deposit account interest	282	5,850
Total incoming resources	1,812,435	1,055,648
 EXPENDITURE		
Charitable activities		
Trustees' salaries	88,885	66,625
Trustees' social security	11,046	7,981
Wages	959,579	555,257
Social security	76,836	46,636
Pensions	14,067	7,448
Direct Expenses	49,814	32,882
	1,200,227	716,829
Other		
Travel	2,624	2,967
Support costs		
Management		
Rent, Rates and water	133,247	74,015
Insurance	20,443	12,170
Light and heat	6,347	2,127
Telephone	4,315	2,892
Postage and stationery	6,384	4,340
Advertising	5,467	2,842
Sundries	90	1,844
Cleaning	37,535	15,183
Professional Fees	173,149	79,264
Carried forward	386,977	194,677

This page does not form part of the statutory financial statements

Snowflake School for Children with
Autism Limited

Detailed Statement of Financial Activities
for the Year Ended 31 July 2021

	31/7/21 £	31/7/20 £
Management		
Brought forward	386,977	194,677
Repairs and Renewals	3,950	3,850
IT expenses	-	126
Depreciation of tangible and heritage assets	102,284	11,847
	493,211	210,500
Finance		
Bank charges	297	250
Cost of generating funds	4,232	175
	4,529	425
Governance costs		
Auditors' remuneration	7,000	5,000
Accountancy fees	7,000	5,120
Subscription	3,843	2,736
	17,843	12,856
Total resources expended	1,718,434	943,577
Net income	94,001	112,071

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