

SPECIAL NEEDS ADVISORY AND ACTIVITIES PROJECT

England & Wales · Charity number 1130149

Details

Other names SNAAP

Status Registered

Legal form Charitable company

Company number [06800689](#)

Registered 2009-06-12

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

Contact

Address Windchimes
Reynolds Close
Herne Bay
CT6 6DS

Phone 01227367555

Email INFO@SNAAP.ORG.UK

Website www.snaap.org.uk

Activities

Objects: THE RELIEF OF CHILDREN AND YOUNG PERSONS WITH DISABILITIES OR SPECIAL NEEDS, LIVING IN THE EAST KENT AREA, BY THE PROVISION OF INFORMATION, ADVICE AND SUPPORT TO THEIR PARENTS, LEISURE ACTIVITIES FOR THE CHILDREN AND YOUNG PEOPLE AND SUCH OTHER CHARITABLE ACTIVITIES AS THE COMMITTEE IN THEIR ABSOLUTE DISCRETION SHALL DECIDE.

Activities: For the relief of children and young people with disabilities or special needs, living in the East Kent area, by the provision of information, advice and support to their parents and carers, leisure activities for the children and young people and such other charitable activities as the Committee in their absolute discretion shall decide.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability, Amateur Sport, Recreation, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** CANTERBURY, WHITSTABLE OR HERNE BAY AREA
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£334,334	£327,421	-	-
2024-03-31	£332,544	£380,578	-	-
2023-03-31	£385,995	£314,293	-	-
2022-03-31	£268,727	£301,358	-	-
2021-03-31	£186,079	£198,566	-	-

Trustees

Name	Role	Appointed
STEPHANIE SWAN	Chair	2011-07-19
Alan Newton		2017-01-23
CAROLINE MARY ESME VAILE		2020-12-15
Petra Rouse		2017-01-23
Sabrina Boyle		2023-07-13

SPECIAL NEEDS ADVISORY AND ACTIVITIES PROJECT

England & Wales - Charity number 1130149

Accounts

COMPANY REGISTRATION NUMBER: 06800689
CHARITY REGISTRATION NUMBER: 1130149

SNAAP
Company Limited by Guarantee
Financial Statements
31 March 2025

BURGESS HODGSON LLP
Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

SNAAP
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2025

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SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	SNAAP
Charity registration number	1130149
Company registration number	06800689
Principal office and registered office	Windchimes Reynolds Close Herne Bay Kent CT6 6DS
The trustees	Stephanie Swan, Chair Alan Newton Petra Rouse Caroline Vaile Sabrina Boyle
Company secretary	C N Wood
Auditor	Burgess Hodgson LLP <i>Chartered accountants & statutory auditor</i> Camburgh House 27 New Dover Road Canterbury Kent CT1 3DN
Bankers	Lloyds TSB Plc 49 High Street Canterbury Kent CT1 2SE

SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

Structure, governance and management

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2024 to 31 March 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 Charity comply with the current statutory requirements, the requirements of the Charity'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.

Chair's report

As a charity, we have been providing activities and support to children and young people with additional needs and their families in East Kent for 21 years – and our Manager, Carrie Wood, has been at the helm, helping the services to grow and flex according to need whilst maintaining high standards.

In the past year, the national context in which we work has remained challenging: the cost of living, inflation and, the national shortage of care workers, which affects our ability to recruit and retain seasonal playworkers. In October 2024 the new government set out a budget which increased National Insurance and the national minimum wage. These measures, along with other employment policies to be introduced, may have some impact on SNAAP and its services but we hope these will be minimal. However, I am able to report that SNAAP remains in good shape going forward into 2025-26.

In the past twelve months:

- We have run nearly 100 different in-person activities across school holidays with spaces for more than 1,500 children including. Outside school holidays we ran: weekly after-school sessions of Stay 'n' Play, weekly sessions of the extremely popular and expanding under 5's SNAAP-EY's club, a fortnightly youth club and, with renewed funding from KCC, Saturday and holiday clubs for children and young people with complex needs in Canterbury, Sittingbourne and Shepway districts.
- Following the end of funding from Children in Need, the frequent meetings of the participation group ceased. We reflected on the group's impact on our services, and concluded that focusing on a small group of young people with less complex needs meant that we were not reaching or hearing from many of our service users and particularly those with more complex needs. Therefore, although a small participation group will continue and meet less frequently, we are trialing other ways to increase participation and to hear a wider cross section of voices. These include: using a white board, post it notes or magnetic PECs symbols at clubs to capture comments, feelings and feedback.
- We introduced a new scheme 'Positive Parents' aimed at giving parents some 'me time' to do mindfulness activities whilst chatting and supporting each other and thus becoming a little less reliant on SNAAP. The session is limited to 12 people and the first sessions with activities of

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

vision board creation, glass painting and rock writing were fully booked. There is also a dedicated WhatsApp group for the participants, managed by SNAAP staff. Members of the group have supported and celebrated their own life achievements, they have told us they value the quality time the sessions provide, and they really look forward to coming. A second group started in the autumn which means spaces for 24 parents are provided.

- We have continued to run our Community Share scheme where any of our families experiencing extreme financial hardship can come to us for help – for food, school uniform, clothes, toiletries or nappies.
- Our family support service continues to be in high demand with more difficult and challenging referrals received by us. We do our best to support and help as much as we are able and to signpost families to other services when appropriate.
- We are working to streamline and improve our recording, monitoring and booking systems by introducing bespoke electronic systems being funded through the National Lottery grant. As well as improving the booking procedure, we aim to capture more meaningful data to report to our many funders.
- We are delighted that one of our previous service users joined us as a volunteer and subsequently has been appointed as play support worker. He supported and now works at several of the regular clubs. It is truly delightful to watch how he is flourishing.

On behalf of the Trustees, I wish to thank all our funders, supporters and volunteers for everything they do for SNAAP- whether it is practical help or financial support through grants, donations or fundraising- their contributions are greatly appreciated.

Thanks also to our amazing staff; our core team and our wider team of play support workers. The amount of energy, creativity and expertise they put into the service is outstanding. Nothing would happen for our families without them.

My thanks to my colleagues on the Board of Trustees who give so generously of their time to make sure that SNAAP can provide services that best meet the needs of our families.

Finally, thank you to our families who trust us to care and develop their children and young people, We appreciate you sharing your concerns which helps us improve and also when you tell us when something has gone well which make us feel proud of how we are helping your lives be better.

National Lottery Community Fund

In April 2021 the Trustees announced that SNAAP had been selected by the National Lottery Community Fund to be allocated a grant for five years. The fund is to be used for our Family Days and Stay 'n' Play.

The National Lottery Community Fund is helping us provide much needed activities for our families. At SNAAP we are aware that the National Lottery and its players donate more than £500 million to charities, communities and voluntary groups each year. We are extremely grateful for the support and we thank National Lottery players.

All the Trustees and staff are proud to be a part of a family of fantastic organisations that are making communities across the UK better places to be.

BBC Children in Need

In September 2021 the trustees announced that we had been selected to receive funding for 3 years from the BBC Children in Need Fund. This is to provide a funding for "Our Voice Matters" which gives

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

disabled children a voice, inputting into our services as well as helping to influence the future of SNAAP.

Public benefit

SNAAP's charitable purposes are for public benefit and fall within the description 'the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage' in the Charities Act.

a. Constitution

SNAAP is registered as a charitable company limited by guarantee, with company number 06800689 and was set up by a Trust Deed on 14 December 2004. The Charity is governed by a Memorandum and Articles of Association adopted on 22 June 2011.

The Charity's objects are principally for the relief of children and young persons with disabilities or special needs, living in the East Kent area, by the provision of information, advice and support to their parents, leisure activities for the children and young people and such other charitable activities as the Trustees in their absolute discretion shall decide.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years after which they must be re-elected. All Trustees give their time voluntarily and received no benefits from the Charity. The Trustees hold an Annual General Meeting to which members and their families are invited.

c. Organisation structure and decision-making policies

The Charity is controlled by the Trustees, who meet on a regular basis and are responsible for the strategic direction of the Charity. The Trustees delegate the day-to-day responsibilities for the provision of activities, finance and fundraising of the Charity to the Manager. The Manager in turn is responsible for ensuring the Charity delivers its day-to-day operations and meets the aims and objectives of the Charity.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

e. Plans for the future

The Trustees will continue to support the objectives of the Charity for the foreseeable future. In assessing our commitments for 2025/26 we anticipate that there will be a shortfall in income to meet certain activities. We believe that issues affecting the country, such as the recent increase in National Insurance and minimum wage will affect our ability to provide some activities. It is important that we recognise the issues facing the charity sector, in general, and be in a position to manage accordingly; it will remain a key element in our planning for future years.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Objectives and activities

a. Policies and objectives

In planning our 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)' and ensure that, through regular consultation with our service users, we provide services that meet their needs.

Our focus remains on providing leisure and social activities for disabled children and young people and support and information to their parents and carers.

We seek feedback from our families continuously and this, along with monitoring and evaluating of our activities, ensures that our work remains focused on our stated aims and objectives and also proves we are providing high quality services.

We also ensure that the whole family's needs are taken into consideration, including non-disabled siblings when organising events.

We ask families to make a small contribution for many of SNAAP's activities, but if a family is unable to pay, due to its financial circumstances, we make sure the service is still available to them.

SNAAP works with a wide range of members of the public such as professionals, supporters, funders, interested parties and volunteers which therefore also benefits the general public.

For a list of all our activities visit our website www.snaap.org.uk.

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)'.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance

a. Main achievements of the Charity

During the financial year we continued to modify the range of services offered to disabled children and young people and their parents and carers in line with Government restrictions and guidance.

We have continued to make progress towards delivering targets set out in our strategic plan, a copy of which is available on our website www.snaap.org.uk

We pride ourselves on quality service and innovation. We continually review our programme of activities to ensure we remain up to date in the provision of care and services. Our number one focus is disabled children and their families.

Our close co-operation with our sponsors, including Kent County Council (KCC) and the National Lottery Community Fund enables us to provide vital services such as Family Days, after school clubs, youth clubs and holiday clubs for children with lower-level special needs and Saturday and Holiday clubs for high-needs disabled children who live in Canterbury, Swale and Shepway districts.

We are based at Windchimes which is a dedicated disabled children's centre in Herne Bay. Through the centre or by direct contact we are often called upon to help a parent or carer. The support and advice we are able to provide is a core part of our service and is open to all families in need of our support.

Our dedicated family support officer provides information and bespoke one-to-one support to families, specifically targeted at those in crisis situations. We are pleased to be able to offer this valuable service which helps families deal with multiple problems they face from time-to-time. Our network ensures that no one is left alone at a critical time in their lives. When able, we also offer a monthly drop-in session at a local venue where families with disabled children can access information and advice.

In recent years we have seen more mental health issues in our disabled children and young people and have addressed this by providing mindfulness sessions for small groups of children. At these sessions we share and teach simple ways of how to control anxiety and how to identify and manage triggers that might lead to disruptive behaviour. We have a support network for parents and carers of our children and young people, and, where possible, a parent/carer can meet a member of SNAAP staff in a café on a one-to-one basis to talk through issues.

Our programme of after school and school holiday leisure activities continued during the year, particularly our Stay 'n' Play after school club and Zone Out youth club.

We continue to run the KCC funded Saturday and school holiday clubs for children with complex needs. We monitor the number of children at these clubs to get the maximum benefit for the children.

Community Share is dedicated to supporting families in need by providing essential items such as food parcels, sanitary products, and toiletries. The scheme helps ease the financial burden on households facing hardship, ensuring that everyone has access to basic necessities. Community Share fosters a spirit of solidarity and care within the community.

We continue to maintain an extensive toy and resource library and the targeted loan of resources has been very effective.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Our baby and toddler group, SNAAP-EY's, for children with additional needs is immensely popular with families and allows our specialist team to provide advice and support to parents who are often feeling confused and isolated about the future for them and their child.

We fulfil our Safeguarding duties and responsibilities with robust policies, which are regularly reviewed, and provide staff and volunteer with comprehensive bespoke training. We have monitoring and reporting systems in place for safeguarding and regard it a priority in our activities and services.

We use our website and social media tools, such as Facebook and Instagram, to publicise our new and existing services and connect with our service users. This multimedia approach enables us to communicate effectively with our families and supporters.

We would like to thank all those who have provided funding, advice and who have undertaken many challenges to support our charity during the year. Our thanks go to Bambinoes in Whitstable, Sandwich Rotary and Seaside Shop in Herne Bay as well as the National Lottery Community Fund.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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 Reserves Policy is to ensure the stability of the mission, activities, employment, and ongoing operation of the organisation.

The General Reserve is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. The General Reserve may also be used for one-time, nonrecurring expenses that will build long-term capacity, such as staff development, research, or investment in infrastructure.

The General Reserve is not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of SNAAP for the General Reserve to be used and replenished within a reasonably short period of time.

The target minimum General Reserve is equal to three months of average operating costs. Based on the results over the last three years, this gives a minimum acceptable level of General Reserves of around £45,000. The Trustees shall review this periodically to ensure that it remains appropriate to the Charity, and shall adjust it where considered to be necessary. The calculation of average monthly operating costs includes all recurring, predictable expenses such as salaries and benefits, rent, office, travel, and ongoing professional services. Depreciation and other non-cash expenses are not included in the calculation.

The Designated Reserve is to ensure sufficient money is available to meet redundancy costs in the event that the number of staff need to be reduced because of a lack of available funding or cessation of an activity.

Restricted Reserves are balances of funding secured for specific purposes, when the funding organisation requires the funding to be used on a project and where work is continuing. Costs against these funds are recorded as they are incurred.

The Reserves at 31st March 2025 are:

General Reserve	£52,316
Designated Reserve	£30,260
Restricted Reserve	£55,090

c. Review of financial position

The total income for the year amounted to: £334,334 (£272,633 restricted and £61,701 unrestricted). The associated expenditure for the year was £327,421 (£266,413 restricted and £61,008 unrestricted). This gives a net surplus in funds for the year of £6,913 (there was a surplus on restricted funds of £6,220 and a surplus on unrestricted funds of £693). This surplus, when added to the brought forward balance of reserves from 2023/2024, of £130,753 gives total reserves carried forward to 2025/2026 of £137,666 (£55,090 restricted and £82,576 unrestricted). This is considered to be a

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

c. Review of financial position (continued)

reasonable level of funds to be carrying forward, given the current economic difficulties, however the Trustees will continue to regularly monitor and forecast the financial position of the Charity in order to ensure that no funding issues arise.

The principal sources of funds in 2024-25 were:

	Type	£
Kent County Council's Saturday and Summer Clubs in Swale, Canterbury and Shepway	Restricted	145,820
National Lottery Community Fund	Restricted	54,646

This year, 90% (£296,293) of the expenditure can be attributed directly to SNAAP's core activities, with £634 to fundraising and £30,494 related to support and governance costs for the Charity.

Trustees' responsibilities statement

The trustees, who are also directors 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.


SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

The trustees' annual report was approved on^{12 June 25}..... and signed on behalf of the board of trustees by:



Stephanie Swan, Chair
Trustee

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Company Limited by Guarantee

Independent Auditor's Report to the Members of SNAAP *(continued)*

Year ended 31 March 2025

Independent examiner's report to the trustees of SNAAP

I report to the charity trustees on my examination of the accounts of SNAAP (the 'charity') for the year ended 31 March 2025.

Responsibilities and basis of report

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

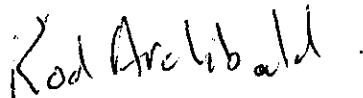
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Roderick Archibald
Burgess Hodgson
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

SNAAP

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	54,248	272,633	326,881	319,506
Income and Endowments Charitable activities	6	1,488	-	1,488	500
Other trading activities	7	5,308	-	5,308	11,918
Investment income	8	657	-	657	620
Total income		<u>61,701</u>	<u>272,633</u>	<u>334,334</u>	<u>332,544</u>
Expenditure					
Expenditure on charitable activities	9,10	61,008	266,413	327,421	380,578
Total expenditure		<u>61,008</u>	<u>266,413</u>	<u>327,421</u>	<u>380,578</u>
Net (expenditure)/income and net movement in funds		<u>693</u>	<u>6,220</u>	<u>6,913</u>	<u>(48,034)</u>
Reconciliation of funds					
Total funds brought forward		81,883	48,870	130,753	178,787
Total funds carried forward		<u>82,576</u>	<u>55,090</u>	<u>137,666</u>	<u>130,753</u>

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

The notes on pages 14 to 25 form part of these financial statements.

SNAAP
Company Limited by Guarantee
Statement of Financial Position
31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	15	2,868	5,569
Cash at bank and in hand		160,890	147,736
		<u>163,758</u>	<u>153,305</u>
Creditors: amounts falling due within one year	16	26,092	22,552
Net current assets		<u>137,666</u>	<u>130,753</u>
Total assets less current liabilities		<u>137,666</u>	<u>130,753</u>
Net assets		<u>137,666</u>	<u>130,753</u>
Funds of the charity			
Restricted funds		55,090	48,870
Unrestricted funds		82,576	81,883
Total charity funds	18	<u>137,666</u>	<u>130,753</u>

For the year ending 31 March 2025, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 12 June 2025 and are signed on behalf of the board by:

Stephanie Swan

Stephanie Swan, Chair
Trustee

The notes on pages 14 to 25 form part of these financial statements.

SNAAP

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Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Windchimes, Reynolds Close, Herne Bay, Kent, CT6 6DS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. Each member of the Charity will undertake to contribute such amount as may be required (not exceeding £20) to the Charity's assets if it should be wound up, either whilst a member or within one year of his or her membership ceasing.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	39,420	7,951	47,371
HMRC Gift Aid	1,572	-	1,572
Grants			
Grants receivable	13,256	264,682	277,938
	<u>54,248</u>	<u>272,633</u>	<u>326,881</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	49,599	11,773	61,372
HMRC Gift Aid	1,118	-	1,118

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Grants receivable	17,744	239,272	257,016
	<u>68,461</u>	<u>251,045</u>	<u>319,506</u>

6. Income and endowments charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Provision of information, advice & support regarding children with disabilities	1,488	-	1,488

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Provision of information, advice & support regarding children with disabilities	500	-	500

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Fundraising income	5,308	-	5,308

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising income	11,547	371	11,918

8. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	657	657	620	620

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activities	35,804	261,123	296,927
Support costs (including governance)	25,204	5,290	30,494
	<u>61,008</u>	<u>266,413</u>	<u>327,421</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	47,443	295,284	342,727
Support costs	28,002	9,849	37,851
	<u>75,445</u>	<u>305,133</u>	<u>380,578</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	296,927	22,240	319,167	372,088
Governance costs	8,254	-	8,254	8,490
	<u>305,181</u>	<u>22,240</u>	<u>327,421</u>	<u>380,578</u>

11. Analysis of support costs

	Support costs £	Total 2025 £	Total 2024 £
Staff costs	20,679	20,679	27,408
Premises and other costs	1,561	1,561	1,953
	<u>22,240</u>	<u>22,240</u>	<u>29,361</u>

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,650	2,075

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	237,627	256,119
Social security costs	12,413	11,608
Employer contributions to pension plans	3,982	4,363
	<u>254,022</u>	<u>272,090</u>

The average head count of employees during the year was 49 (2024: 46). The average number of employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	<u>49</u>	<u>46</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £Nil).

During the year ended 31 March 2025, expenses totalling £Nil were reimbursed or paid directly to Trustees (2024: £nil).

15. Debtors

	2025	2024
	£	£
Trade debtors	<u>2,868</u>	<u>5,569</u>

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	23,436	18,157
Accruals and deferred income	2,656	4,395
	<u>26,092</u>	<u>22,552</u>

17. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,982 (2024: £4,363).

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfer In/(Out)	At 31 March 2025
	£	£	£		£
General funds	<u>81,883</u>	<u>48,445</u>	<u>(61,008)</u>	<u>13,256</u>	<u>82,576</u>

	At 1 April 2023	Income	Expenditure	Transfer In/(Out)	At 31 March 2024
	£	£	£		£
General funds	<u>76,200</u>	<u>81,128</u>	<u>(75,445)</u>	-	<u>81,883</u>

Restricted funds

	At 1 April 2024	Income	Expenditure	Transfer In/(Out)	At 31 March 2025
	£	£	£		£
Restricted Fund	<u>48,870</u>	<u>285,889</u>	<u>(266,413)</u>	<u>(13,256)</u>	<u>55,090</u>

	At 1 April 2023	Income	Expenditure	Transfer In/(Out)	At 31 March 2024
	£	£	£		£
Restricted Fund	<u>102,587</u>	<u>251,416</u>	<u>(305,133)</u>	-	<u>48,870</u>

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

Restricted funds - current year

	Balance at 1 April 2024	Income	Expenditure	Transfer In/(Out)	Balance at 31 March 2025
	£	£	£		£
Buzz Club	2,718	5,360	(2,293)		5,785
The Barbara Ward Children's Foundation	1,200	-	(1,200)		-
KCC - DCS Holiday Activities Canterbury	-	22,343	(20,312)	(2,031)	-
KCC - DCS Term time Activities Canterbury	-	23,957	(21,779)	(2,178)	-
BBC Children in Need	1,456	-	(1,456)		-
Community Share	3,180	840	(1,604)		2,415
The Openwork Foundation	-	14,487	(11,648)		2,839
RG Hill Charitable Trust	-	1,500	-		1,500
Lapland	5,427	-	(5,427)		-
National Lottery Community Fund	-	54,646	(54,406)		240
NHS Confident Me & Tics Tourette Support Group	11,974	-	(10,297)		1,677
KCC - DCS Holiday Activities Shepway	-	24,968	(22,698)	(2,270)	-
KCC - DCS Term Times Activities Shepway	-	24,788	(22,535)	(2,253)	-
SNAAP-EY's	3,217	5,000	(5,267)		2,950
Stay & Play	1,793	4,732	(3,309)		3,216
KCC - DCS Holiday Activities Swale	-	24,863	(22,603)	(2,260)	-
KCC - DCS Term Time Activities Swale	-	24,901	(22,637)	(2,264)	-
Winter Wonderland	2,940	1,500	(1,133)		3,307
Youth Club	3,545	2,004	(3,476)		2,073
Colyer Ferguson Charitable Trust	-	20,000	-		20,000
The Edward Gostling Foundation	6,800	-	(6,800)		-
The Julia and Hans Rausing Trust	870	10,000	(9,960)		910
Garfield Weston Foundation	3,750	-	(3,750)		-
The Masonic Charitable Foundation	-	5,000	(3,744)		1,256
The Baily Thomas Charitable Fund	-	11,000	(8,078)		2,922
The Hardy Family Foundation	-	4,000	-		4,000
	<u>48,870</u>	<u>285,889</u>	<u>(268,413)</u>	<u>(13,256)</u>	<u>55,090</u>

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

Restricted funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfer In/(Out)	Balance at 31 March 2024 £
Beach Hut	671	-	(671)	-	-
Buzz Club	2,718	-	-	-	2,718
The Barbara Ward Children's Foundation	7,414	-	(6,214)	-	1,200
KCC - DCS Holiday Activities Canterbury	-	22,227	(22,227)	-	-
KCC - DCS Term time Activities Canterbury	-	20,137	(20,137)	-	-
BBC Children in Need	4,808	9,098	(12,450)	-	1,456
Colyer Ferguson Charitable Trust	2,436	-	(2,436)	-	-
Community Share	2,701	840	(361)	-	3,180
KCC - DCS Term Time Activities Dover	4,168	20,106	(24,274)	-	-
Kent Community Foundation	5,500	-	(5,500)	-	-
The True Colours Trust	3,336	-	(3,336)	-	-
Lapland	28,696	-	(24,269)	-	5,427
National Lottery Community Fund	-	54,224	(54,224)	-	-
NHS Confident Me	18,423	-	(6,449)	-	11,974
Rotary Club of Sandwich	1,509	-	(1,509)	-	-
KCC - DCS Holiday Activities Shepway	-	22,256	(22,256)	-	-
KCC - DCS Term Times Activities Shepway	-	17,896	(17,896)	-	-
SNAAP-EY's	2,051	3,371	(2,205)	-	3,217
Stay & Play	3,866	3,765	(5,837)	-	1,793
KCC - DCS Holiday Activities Swale	-	22,102	(22,102)	-	-
KCC - DCS Term Time Activities Swale	-	22,226	(22,226)	-	-
Winter Wonderland	645	4,015	(1,720)	-	2,940
Youth Club	2,645	3,153	(2,253)	-	3,545
BBC Children in Need Money Heroes	-	1,000	(1,000)	-	-
The Edward Gostling Foundation	10,000	-	(3,200)	-	6,800
The Julia and Hans Rausing Trust	-	10,000	(9,130)	-	870
Garfield Weston Foundation	-	15,000	(11,250)	-	3,750
Totals	102,587	251,416	(305,133)	--	48,870

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	108,668	55,090	163,758
Creditors less than 1 year	(26,092)	-	(26,092)
Net assets	82,576	55,090	137,666

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	104,435	48,870	153,305
Creditors less than 1 year	(22,552)	-	(22,552)
Net assets	81,883	48,870	130,753

20. Purpose of restricted funds

- **Buzz Canterbury**
This scheme provides children with less complex needs, a holiday play scheme. The children are aged 8-13 and is funded by Kent Community Foundation and The Whitehead Monkton.
- **The Barbara Ward Children Foundation**
Funded our school holiday playscheme Buzz, for children with less complex needs aged 8-13 years.
- **KCC - Disabled Children's Service's Holiday Activities**
This funding paid for a specialist play scheme for disabled children aged 8-17, in the Canterbury, Swale and Shepway districts run throughout the summer school holiday, providing parents and carers with a short break while their children have fun.
- **KCC- Disabled Children's Service's Term Time Activities**
This funding paid for a regular specialist weekend club for disabled children and young people aged 8-17 living in the Canterbury, Swale and Shepway areas of Kent providing parents and carers with a short break while their children have fun.
- **BBC Children in Need**
Funded our children's participation project, Our Voice Matters.
- **Community Share**
Ensuring families who are struggling to make ends meet have access to free food/toiletries and other essentials.

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Purpose of restricted funds (continued)

- **The Openwork Foundation**
This fund helps fund our Family Support Worker.
- **R G Hills Charitable Trust)**
This part funds our Family Support Assistant to enable us to support more families.
- **Lapland**
Money raised by Justin Legge for children who attend Windchimes short break unit to visit a Lapland experience.
- **National Lottery Community Fund**
Funds our family days out, family after school club, Stay & Play, and is helping develop volunteers, our social media and monitoring systems.
- **NHS - Confident Me & Tic's & Tourettes**
Funding supports our 6-week course, Confident Me, which provides support and strategies for children who are struggling to manage their behaviour or anxieties. Also developing support for parents and carers whose children have Tics and/or Tourette's.
- **SNAAP- EY's**
A weekly drop-in support group for parents and carers of babies and toddlers with additional needs.
- **Stay and Play**
The income from families helps support this after-school scheme.
- **Winter Wonderland**
This funding helps us to provide this biennial event at Christmas which is held at Windchimes.
- **Youth Club**
Income supports all our weekly youth provision; Chill and Zone Out.
- **Colyer Fergusson Charitable Trust**
Funds our youth activities including Zone Out and Chill Zone, school holiday playscheme.
- **The Edward Gostling Foundation**
This fund helps fund our Family Support Worker.
- **The Julia and Hans Rausing Trust**
Part funds our core operational running costs
- **Garfield Weston Foundation**
Part funded our core operational running costs

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Purpose of restricted funds (continued)

- The Masonic Charitable Foundation
Part funds our core operational running costs
- The Baily Thomas Charitable Fund
Part funds our core operational running costs
- The Hardy Family Foundation
Part funds our core operational running costs

21. Related parties

The charity has entered into related party transactions during the financial year of £560 (2024: £nil) and there are no outstanding balances at the year-end (2024: £nil).

During the financial year the Trustees made cumulative donations of £1,077 (2024: £920) to the charity.

SNAAP
Company Limited by Guarantee
Management Information
Year ended 31 March 2025

The following pages do not form part of the financial statements.

SNAAP
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	47,371	61,372
HMRC Gift Aid	1,572	1,118
Grants receivable	277,938	257,016
	<u>326,881</u>	<u>319,506</u>
Income and Endowments Charitable activities		
Provision of information, advice & support regarding children with disabilities	1,488	500
	<u>1,488</u>	<u>500</u>
Other trading activities		
Fundraising income	5,308	11,918
	<u>5,308</u>	<u>11,918</u>
Investment income		
Bank interest receivable	657	620
	<u>657</u>	<u>620</u>
Total income	<u>334,334</u>	<u>332,544</u>
Expenditure		
Expenditure on charitable activities		
Fundraising Cost	634	455
Wages and salaries	237,627	256,119
Employer's NIC	12,413	11,608
Pension costs	3,982	4,363
Rent	6,115	6,115
Insurance	3,891	2,912
Other establishment	36,642	70,095
Other costs (inc training)	8,079	17,504
Legal and professional fees	3,378	3,211
Telephone	1,579	1,547
Other office costs	4,487	4,679
Staff Welfare	343	407
Computer	6,584	—
Bank fees	1,667	1,563
	<u>327,421</u>	<u>380,578</u>
Total expenditure	<u>327,421</u>	<u>380,578</u>
Net (expenditure)/income	<u>6,913</u>	<u>(48,034)</u>

SNAAP

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025	2024
	£	£
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Fundraising	634	455
Wages and salaries	218,163	228,319
Employer's NIC	7,876	8,308
Pension costs	2,427	2,776
Rent	5,707	5,409
Advertising	0	115
Insurance	3,081	2,072
Cost of activities	36,642	69,980
Other staff costs (inc training)	8,079	17,504
Telephone	1,579	1,547
Other office costs	4,487	4,679
Computer	6,584	-
Bank fees	1,667	1,563
	<u>296,926</u>	<u>342,727</u>
Support costs		
Wages and salaries	15,691	23,186
Employer's NIC	3,669	2,867
Pension costs	1,319	1,355
Rent	408	706
Insurance	810	840
Staff welfare	343	407
	<u>22,240</u>	<u>29,361</u>
Governance costs		
Wages and salaries	3,773	4,614
Employer's NIC	868	433
Pension costs	236	232
Accountancy fees	3,377	3,211
	<u>8,254</u>	<u>8,490</u>
Expenditure on charitable activities	<u>327,421</u>	<u>380,578</u>

SPECIAL NEEDS ADVISORY AND ACTIVITIES PROJECT

England & Wales - Charity number 1130149

Accounts

COMPANY REGISTRATION NUMBER: 06800689
CHARITY REGISTRATION NUMBER: 1130149

SNAAP
Company Limited by Guarantee
Financial Statements
31 March 2024

BURGESS HODGSON LLP
Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

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Independent auditor's report to the members	11
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Statement of financial position	16
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SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name SNAAP
Charity registration number 1130149
Company registration number 06800689
Principal office and registered office Windchimes
Reynolds Close
Herne Bay
Kent
CT6 6DS

The trustees

Stephanie Swan, Chair
Alan Newton
Petra Rouse
Caroline Vaile
Sabrina Boyle (Appointed 14 July 2023)

Company secretary C N Wood

Auditor Burgess Hodgson LLP
Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Bankers Lloyds TSB Plc
49 High Street
Canterbury
Kent
CT1 2SE

SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2023 to 31 March 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 Charity comply with the current statutory requirements, the requirements of the Charity'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.

Chair's report

SNAAP started on 14th April 2003 and eventually grew into a successful company (limited by guarantee) and registered charity. Last year we joyfully celebrated SNAAP's 20th anniversary by holding a childrens' party in the Spring and a Gala Dinner Dance in the summer, following which we were thrilled that SNAAP was one of six charities chosen to receive the High Sheriff of Kent Award in 2023 in recognition of our valuable contribution to the community of Kent and Medway.

The national context in which we work has remained challenging; the cost-of-living crisis affected everyone and caused hardship for many; the conflict between Russia and Ukraine continues and the conflict in the Middle East is a cause for concern. One aspect of the national context that affects SNAAP is the shortage of care workers and, although we work hard to ensure that our clubs are fully staffed, this has been an ongoing challenge. I am able to report that SNAAP remains in good shape.

In 2023, we ran more than 100 different in-person activities across school holidays with spaces for nearly 1,400 children. Outside school holidays we ran weekly after-school sessions of Stay 'n' Play, the under 5's SNAAP-EYS club, fortnightly youth club and Saturday clubs for children and young people with complex needs in Canterbury, Sittingbourne, Shepway and Dover districts.

As part of our under 5's SNAAP-EY's club, we introduced 'Attention Autism' for some of the children whose behaviours and attention span needed to be more focussed. This aims to develop natural and spontaneous communication skills in Autistic children through the use of visually based and highly motivating activities. The scheme was very successful, and we aim to continue to include this activity within the sessions.

We ran 'Confident me' sessions through the year. We also held regular meetings of our participation group, 'Our Voice Matters'. A highlight for this group was a visit from Kent County Council (KCC) staff who sought their feedback on the council's SEND local offer on their website. The young people gave honest feedback, which was well received, and KCC have asked to host the Our Voice Matters safeguarding leaflet on their website.

We have continued to run our Community Share scheme where any of our families experiencing extreme financial hardship can come to us for help - for food, school uniform, clothes, toiletries or nappies.

Our family support service continues to be in high demand, and with more difficult and challenging referrals received by us this year. We do our best to support and help as much as we are able and to signpost families to other services when appropriate.

In December, we ran our flagship biennial Winter Wonderland event and included crafts, letters to the

SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

North Pole, storytelling, gingerbread decorating, ice skating, a silent disco and of course a visit to Santa Claus. For the first time, each session ended with a performance of hits from The Greatest Showman by a local performing company. The whole event including the new addition was well received and enjoyed by 162 children and their families.

I am delighted to report that Sabrina Boyle has joined SNAAP's board as a service-user trustee.

Heartfelt thanks from me and the other trustees are extended to our amazing staff: our core team and our wider team of play support workers and volunteers. The amount of energy, creativity and expertise they put into the service is outstanding. None of SNAAP's activities would happen for our families without them!

Finally, my thanks to my colleagues on the Board of Trustees who give so generously of their time to make sure that SNAAP can provide services that best meet the needs of our families.

National Lottery Community Fund

In April 2021 the Trustees announced that SNAAP had been selected by the National Lottery Community Fund to be allocated a grant for five years. The fund is to be used for our Family Days and Stay 'n' Play.

The National Lottery Community Fund is helping us provide much needed activities for our families. At SNAAP we are aware that the National Lottery and its players donate more than £500 million to charities, communities and voluntary groups each year. We are extremely grateful for the support and we thank National Lottery players.

All the Trustees and staff are proud to be a part of a family of fantastic organisations that are making communities across the UK better places to be.

BBC Children in Need

In September 2021 the trustees announced that we had been selected to receive funding for 3 years from the BBC Children in Need Fund. This is to provide a funding for "Our Voice Matters" which gives disabled children a voice, inputting into our services as well as helping to influence the future of SNAAP.

Public benefit

SNAAP's charitable purposes are for public benefit and fall within the description 'the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage' in the Charities Act.

SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

a. Constitution

SNAAP is registered as a charitable company limited by guarantee, with company number 06800689 and was set up by a Trust Deed on 14 December 2004. The Charity is governed by a Memorandum and Articles of Association adopted on 22 June 2011.

The Charity's objects are principally for the relief of children and young persons with disabilities or special needs, living in the East Kent area, by the provision of information, advice and support to their parents, leisure activities for the children and young people and such other charitable activities as the Trustees in their absolute discretion shall decide.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years after which they must be re-elected. All Trustees give their time voluntarily and received no benefits from the Charity. The Trustees hold an Annual General Meeting to which members and their families are invited.

c. Organisation structure and decision-making policies

The Charity is controlled by the Trustees, who meet on a regular basis and are responsible for the strategic direction of the Charity. The Trustees delegate the day-to-day responsibilities for the provision of activities, finance and fundraising of the Charity to the Manager. The Manager in turn is responsible for ensuring the Charity delivers its day-to-day operations and meets the aims and objectives of the Charity.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

e. Plans for the future

The Trustees will continue to support the objectives of the Charity for the foreseeable future. In assessing our commitments for 2024/25 we anticipate that there will be a shortfall in income to meet certain activities. We believe that issues affecting the country, such as the cost-of-living crisis will affect our ability to provide some activities. It is important that we recognise the issues facing the charity sector, in general, and be in a position to manage accordingly; it will remain a key element in our planning for future years.

SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

a. Policies and objectives

In planning our 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)' and ensure that, through regular consultation with our service users, we provide services that meet their needs.

Our focus remains on providing leisure and social activities for disabled children and young people and support and information to their parents and carers.

We seek feedback from our families continuously and this, along with monitoring and evaluating of our activities, ensures that our work remains focused on our stated aims and objectives and also proves we are providing high quality services.

We also ensure that the whole family's needs are taken into consideration, including non-disabled siblings when organising events.

We ask families to make a small contribution for many of SNAAP's activities, but if a family is unable to pay, due to its financial circumstances, we make sure the service is still available to them.

SNAAP works with a wide range of members of the public such as professionals, supporters, funders, interested parties and volunteers which therefore also benefits the general public.

For a list of all our activities visit our website www.snaap.org.uk.

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)'.

SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

a. Main achievements of the Charity

During the financial year we continued to modify the range of services offered to disabled children and young people and their parents and carers in line with Government restrictions and guidance.

We have continued to make progress towards delivering targets set out in our strategic plan, a copy of which is available on our website www.snaap.org.uk

We pride ourselves on quality service and innovation. We continually review our programme of activities to ensure we remain up to date in the provision of care and services. Our number one focus is disabled children and their families.

Our close co-operation with our sponsors, such as Kent County Council (KCC) and the National Lottery Community Fund enables us to provide vital services such as Family Days, after school clubs, youth clubs and holiday clubs for children with lower-level special needs and Saturday and Holiday clubs for high-needs disabled children who live in Canterbury, Dover, Swale and Shepway districts.

We are based at Windchimes which is a dedicated disabled children's centre in Herne Bay. Through the centre or by direct contact we are often called upon to help a parent or carer. The support and advice we are able to provide is a core part of our service and is open to all families in need of our support.

Our dedicated family support officer provides information and bespoke one-to-one support to families, specifically targeted at those in crisis situations. We are pleased to be able to offer this valuable service which helps families deal with multiple problems they face from time-to-time. Our network ensures that no one is left alone at a critical time in their lives. When able, we also offer a monthly drop-in session at a local venue where families with disabled children can access information and advice.

In recent years we have seen more mental health issues in our disabled children and young people and have addressed this by providing mindfulness sessions for small groups of children. At these sessions we share and teach simple ways of how to control anxiety and how to identify and manage triggers that might lead to disruptive behaviour. We have a support network for parents and carers of our children and young people, and, where possible, a parent/carer can meet a member of SNAAP staff in a café on a one-to-one basis to talk through issues.

Our programme of after school and school holiday leisure activities continued during the year, particularly our Stay 'n' Play after school club and Zone Out youth club.

We continue to run the KCC funded Saturday and school holiday clubs for children with complex needs. We monitor the number of children at these clubs to get the maximum benefit for the children.

The "Community Share" scheme allows families to share unwanted items, such as clothes and toys, with other families. We have expanded the scheme to include food and other items from supermarkets which had been donated by members of the public or which would otherwise be discarded because of 'use by' dates. This simple and amazing idea fulfils a dual purpose in that families in need are supported by the "Community Share" scheme and items which would be destined for the landfill are "recycled" in the community.

We continue to maintain an extensive toy and resource library and the targeted loan of resources has been very effective.

SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Our baby and toddler group, SNAAP-EY's, for children with additional needs is immensely popular with families and allows our specialist team to provide advice and support to parents who are often feeling confused and isolated about the future for them and their child.

We fulfil our Safeguarding duties and responsibilities with robust policies, which are regularly reviewed, and provide staff and volunteer with comprehensive bespoke training. We have monitoring and reporting systems in place for safeguarding and regard it a priority in our activities and services.

We use our website and social media tools, such as Facebook and Instagram, to publicise our new and existing services and connect with our service users. This multimedia approach enables us to communicate effectively with our families and supporters.

We would like to thank all those who have provided funding, advice and who have undertaken many challenges to support our charity during the year. Our thanks go to Bambinoes in Whitstable, Sandwich Rotary and Seaside Shop in Herne Bay as well as the National Lottery Community Fund and BBC Children in Need.

SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

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 Reserves Policy is to ensure the stability of the mission, activities, employment, and ongoing operation of the organisation.

The General Reserve is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. The General Reserve may also be used for one-time, nonrecurring expenses that will build long-term capacity, such as staff development, research, or investment in infrastructure.

The General Reserve is not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of SNAAP for the General Reserve to be used and replenished within a reasonably short period of time.

The target minimum General Reserve is equal to three months of average operating costs. Based on the results over the last three years, this gives a minimum acceptable level of General Reserves of around £45,000. The Trustees shall review this periodically to ensure that it remains appropriate to the Charity, and shall adjust it where considered to be necessary. The calculation of average monthly operating costs includes all recurring, predictable expenses such as salaries and benefits, rent, office, travel, and ongoing professional services. Depreciation and other non-cash expenses are not included in the calculation.

The Designated Reserve is to ensure sufficient money is available to meet redundancy costs in the event that the number of staff need to be reduced because of a lack of available funding or cessation of an activity.

Restricted Reserves are balances of funding secured for specific purposes, when the funding organisation requires the funding to be used on a project and where work is continuing. Costs against these funds are recorded as they are incurred.

The Reserves at 31st March 2024 are:

General Reserve	£51,623
Designated Reserve	£30,260
Restricted Reserve	£48,870

c. Review of financial position

The total income for the year amounted to: £332,544 (£251,416 restricted and £81,128 unrestricted). The associated expenditure for the year was £380,578 (£305,133 restricted and £75,445 unrestricted). This gives a net deficit in funds for the year of £48,034 (there was a deficit on restricted funds of £53,717 and a surplus on unrestricted funds of £5,683). This deficit, when taken from the brought forward balance of reserves from 2022/2023, of £178,787 gives total reserves carried forward to 2024/25 of £130,753 (£48,870 restricted and £81,883 unrestricted). This is considered to be a

SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

reasonable level of funds to be carrying forward, given the current economic difficulties, however the Trustees will continue to regularly monitor and forecast the financial position of the Charity in order to ensure that no funding issues arise.

The principal sources of funds in 2023-24 were:

Kent County Council's Saturday and Summer Clubs in Swale, Canterbury, Dover and Shepway (restricted)	£163,796
National Lottery Community Fund (restricted)	£54,224
BBC Children in Need (restricted)	£10,995

This year, 90% (£342,273) of the expenditure can be attributed directly to SNAAP's core activities, with £455 to fundraising and £37,850 related to support and governance costs for the Charity.

Trustees' responsibilities statement

The trustees, who are also directors 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

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Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

The trustees' annual report was approved on ^{12 September 2024} and signed on behalf of the board of trustees by:

Stephanie Swan

Stephanie Swan, Chair
Trustee

SNAAP

Company Limited by Guarantee

Independent Auditor's Report to the Members of SNAAP

Year ended 31 March 2024

Opinion

We have audited the financial statements of SNAAP (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position 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 FRS 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 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

SNAAP

Company Limited by Guarantee

Independent Auditor's Report to the Members of SNAAP *(continued)*

Year ended 31 March 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 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.

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 Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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.

SNAAP

Company Limited by Guarantee

Independent Auditor's Report to the Members of SNAAP *(continued)*

Year ended 31 March 2024

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

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered; the nature of the industry, control environment and business performance with particular reference to the Company's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets.

Throughout the audit testing we are considering the incentives that may exist within the organisation for fraud. Key areas include timing of recognising income around the year end, posting of unusual journals and manipulating the Company's performance measures to meet targets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We ensure we have an understanding of the relevant laws and regulations and remain alert to possible non-compliance throughout the audit. Despite proper planning and audit work in accordance with auditing standards there are inherent limitations and unavoidable risk that we may not detect some irregularities and material misstatements in the financial statements. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment 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 purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

SNAAP

Company Limited by Guarantee

Independent Auditor's Report to the Members of SNAAP *(continued)*

Year ended 31 March 2024

- Conclude on the appropriateness of the trustees' use of the 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 charity's ability to continue as a 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 charity 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 presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Burgess Hodgson LLP
Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

SNAAP
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	68,461	251,045	319,506	380,128
Income and Endowments Charitable activities	6	500	–	500	3,202
Other trading activities	7	11,547	371	11,918	2,555
Investment income	8	620	–	620	110
Total income		<u>81,128</u>	<u>251,416</u>	<u>332,544</u>	<u>385,995</u>
Expenditure					
Expenditure on charitable activities	9,10	75,445	305,133	380,578	314,293
Total expenditure		<u>75,445</u>	<u>305,133</u>	<u>380,578</u>	<u>314,293</u>
Net (expenditure)/income and net movement in funds		<u>5,683</u>	<u>(53,751)</u>	<u>(48,034)</u>	<u>71,702</u>
Reconciliation of funds					
Total funds brought forward		76,200	102,587	178,787	107,085
Total funds carried forward		<u>81,883</u>	<u>48,870</u>	<u>130,753</u>	<u>178,787</u>

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

The notes on pages 19 to 29 form part of these financial statements.

SNAAP
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

	Note	2024 £	2023 £
Current assets			
Debtors	15	5,569	90
Cash at bank and in hand		147,736	186,534
		<u>153,305</u>	<u>186,624</u>
Creditors: amounts falling due within one year	16	<u>22,552</u>	<u>7,837</u>
Net current assets		130,753	178,787
Total assets less current liabilities		<u>130,753</u>	<u>178,787</u>
Net assets:		<u>130,753</u>	<u>178,787</u>
Funds of the charity			
Restricted funds		48,870	102,587
Unrestricted funds		81,883	76,200
Total charity funds	18	<u>130,753</u>	<u>178,787</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 12 September 2024 and are signed on behalf of the board by:



Stephanie Swan, Chair
Trustee

The notes on pages 19 to 29 form part of these financial statements.

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Windchimes, Reynolds Close, Herne Bay, Kent, CT6 6DS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. Each member of the Charity will undertake to contribute such amount as may be required (not exceeding £20) to the Charity's assets if it should be wound up, either whilst a member or within one year of his or her membership ceasing.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	49,599	11,773	61,372
HMRC Gift Aid	1,118	–	1,118
Grants			
Grants receivable	17,744	239,272	257,016
	<u>68,461</u>	<u>251,045</u>	<u>319,506</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	39,354	36,935	76,289
HMRC Gift Aid	–	–	–

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Grants receivable	3,539	300,300	303,839
	<u>42,893</u>	<u>337,235</u>	<u>380,128</u>

6. Income and endowments charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Provision of information, advice & support regarding children with disabilities	500	—	500
	<u>1,600</u>	<u>1,602</u>	<u>3,202</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Provision of information, advice & support regarding children with disabilities	1,600	1,602	3,202
	<u>1,600</u>	<u>1,602</u>	<u>3,202</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising income	11,547	371	11,918
	<u>11,547</u>	<u>371</u>	<u>11,918</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising income	2,324	231	2,555
	<u>2,324</u>	<u>231</u>	<u>2,555</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	620	620	110	110
	<u>620</u>	<u>620</u>	<u>110</u>	<u>110</u>

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	47,443	295,284	342,727
Support costs including Governance costs	28,002	9,849	37,851
	<u>75,445</u>	<u>305,133</u>	<u>380,578</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	2,463	267,877	270,340
Support costs	29,775	14,178	43,953
	<u>32,238</u>	<u>282,055</u>	<u>314,293</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Charitable activities	342,727	29,361	372,088	305,642
Governance costs	–	8,490	8,490	8,651
	<u>342,727</u>	<u>37,851</u>	<u>380,578</u>	<u>314,293</u>

11. Analysis of support costs

	support costs £	Total 2024 £	Total 2023 £
Staff costs	27,408	27,408	34,179
Premises and other costs	1,953	1,953	1,123
	<u>29,361</u>	<u>29,361</u>	<u>35,302</u>

12. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,075</u>	<u>2,000</u>

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	256,119	203,902
Social security costs	11,608	11,737
Employer contributions to pension plans	4,363	3,678
	<u>272,090</u>	<u>219,317</u>

The average head count of employees during the year was 46 (2023: 34). The average number of employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>46</u>	<u>34</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £Nil).

During the year ended 31 March 2024, expenses totalling £Nil were reimbursed or paid directly to Trustees (2023: £nil).

15. Debtors

	2024	2023
	£	£
Trade debtors	<u>5,569</u>	<u>90</u>

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	18,157	3,250
Accruals and deferred income	4,395	4,587
	<u>22,552</u>	<u>7,837</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,363 (2023: £3,678).

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>76,200</u>	<u>81,128</u>	<u>(75,445)</u>	<u>81,883</u>

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>61,511</u>	<u>46,927</u>	<u>(32,238)</u>	<u>76,200</u>

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Restricted Fund	<u>102,587</u>	<u>251,416</u>	<u>(305,133)</u>	<u>48,870</u>

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted Fund	<u>45,574</u>	<u>339,068</u>	<u>(282,055)</u>	<u>102,587</u>

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Analysis of charitable funds *(continued)*

Restricted funds - current year

	Balance at 1 April 2023	Income	Expenditure	Balance at 31 March 2024
	£	£	£	£
Beach Hut	671	–	(671)	–
Buzz Club	2,718	–	–	2,718
The Barbara Ward Children's Foundation	7,414	–	(6,214)	1,200
KCC - DCS Holiday Activities Canterbury	–	22,227	(22,227)	–
KCC - DCS Term time Activities Canterbury	–	20,137	(20,137)	–
BBC Children in Need	4,808	9,098	(12,450)	1,456
Colyer Ferguson Charitable Trust	2,436	–	(2,436)	–
Community Share	2,701	840	(361)	3,180
KCC - DCS Term Time Activities Dover	4,168	20,106	(24,274)	–
Kent Community Foundation	5,500	–	(5,500)	–
The True Colours Trust	3,336	–	(3,336)	–
Lapland	29,696	–	(24,269)	5,427
National Lottery Community Fund	–	54,224	(54,224)	–
NHS Confident Me	18,423	–	(6,449)	11,974
Rotary Club of Sandwich	1,509	–	(1,509)	–
KCC - DCS Holiday Activities Shepway	–	22,256	(22,256)	–
KCC - DCS Term Times Activities Shepway	–	17,896	(17,896)	–
SNAAP-EY's	2,051	3,371	(2,205)	3,217
Stay & Play	3,866	3,765	(5,837)	1,793
KCC - DCS Holiday Activities Swale	–	22,102	(22,102)	–
KCC - DCS Term Time Activities Swale	–	22,226	(22,226)	–
Winter Wonderland	645	4,015	(1,720)	2,940
Youth Club	2,645	3,153	(2,253)	3,545
BBC Children in Need Money Heroes	–	1,000	(1,000)	–
The Edward Gostling Foundation	10,000	–	(3,200)	6,800
The Julia and Hans Rausing Trust	–	10,000	(9,130)	870
Garfield Weston Foundation	–	15,000	(11,250)	3,750
	<u>102,587</u>	<u>251,416</u>	<u>(305,133)</u>	<u>48,870</u>

Restricted funds - prior year

	Balance at 1 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£
Beach Hut	235	436	–	671
Buzz Canterbury	2,718	–	–	2,718
The Barbara Ward Children's	2,313	13,000	(7,899)	7,414

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Analysis of charitable funds *(continued)*

Foundation

	Balance at 1 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£
Canterbury City Council - The Strategy Grant Fund	–	7,500	(7,500)	–
KCC - DCS Holiday Activities Canterbury	–	24,894	(24,894)	–
KCC - DCS Term Time Activities Canterbury	50	22,553	(22,603)	–
BBC Children in Need	5,976	9,864	(11,032)	4,808
Colyer Ferguson Charitable Trust	–	9,000	(6,564)	2,436
Community Share	2,847	840	(986)	2,701
KCC - DCS Term Time Activities Dover	–	22,519	(18,351)	4,168
Canterbury City Council - Film Club	324	–	(324)	–
Henry Smith Charity	2,298	–	(2,298)	–
KCC Festability	4,000	1,602	(5,602)	–
KCC Reconnect	–	4,285	(4,285)	–
Kent Community Foundation	–	6,000	(500)	5,500
The True Colours Trust	–	5,000	(1,664)	3,336
Lapland	–	28,953	743	29,696
National Lottery Community Fund	1,606	51,855	(53,461)	–
NHS Confident Me	890	–	(890)	–
NHS Confident Me & Tics Tourette's Support Group	–	20,000	(1,577)	18,423
Peter Harrison	4,985	–	(4,985)	–
Police & Crime Commissioner Kent	255	–	(255)	–
Rotary Club of Sandwich	2,600	–	(1,091)	1,509
KCC - DCS Holiday Activities Shepway	–	24,926	(24,926)	–
KCC - DCS Holiday Activities Shepway	–	19,257	(19,257)	–
Mary Sheridan Charity - SNAAP-EY's	3,619	231	(1,799)	2,051
Sports Club	2,857	–	(2,857)	–
Stay & Play	3,277	3,609	(3,020)	3,866
KCC - DCS Holiday Activities Swale	–	24,754	(24,754)	–
KCC - DCS Term Time Activities Swale	600	24,893	(25,493)	–
Wasps Club	1,245	–	(1,245)	–
KCC - Winter Wonderland	671	105	(131)	645
Youth Club	2,208	2,992	(2,554)	2,645
The Edward Gostling Foundation	–	10,000	–	10,000
Total	45,574	339,068	(282,054)	102,587

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	104,435	48,870	153,305
Creditors less than 1 year	(22,552)	—	(22,552)
Net assets	<u>81,883</u>	<u>48,870</u>	<u>130,753</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	84,137	102,587	186,724
Creditors less than 1 year	(7,937)	—	(7,937)
Net assets	<u>76,200</u>	<u>102,587</u>	<u>178,787</u>

20. Purpose of restricted funds

The Barbara Ward Children Foundation - Buzz Club

This scheme provides children 8 to 13 years, who have less complex needs, with a holiday play scheme.

BBC Children in Need

Funds our children's participation's participation project, Our Voice Matters and Money Heroes.

Colyer Fergusson Charitable Trust - Youth

Funds out youth services, Zone Out (term time youth club) and Chill (school holiday club)

Community Share

Ensuring families who are struggling to make ends meet have access to free food/toiletries and other essentials.

Garfield Weston Foundation

Funding towards our core operating costs

The Julia and Hans Rausing Trust

Funding towards our core operating costs

KCC - Disabled Children's Service Holiday Activities

This paid for a play scheme for disabled children aged 8-18 who have severe and complex needs living in Canterbury, Swale and Shepway. Clubs run during Easter and summer school holidays, providing parents and carers with a short break while their children have fun.

KCC - Disabled Children's Service Term Time Activities This paid for weekend clubs for disabled children aged 8-18 who have severe and complex needs living in Canterbury, Dover, Swale and Shepway. Clubs provide parents and carers with a short break while their children have fun.

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Purpose of restricted funds *(Continued)*

Kent Community Foundation

This part funds our Family Support Worker.

The True Colours Trust

This part funds our Family Support Worker.

Lapland

Donations raised by Justin Legge for children who attend Windchimes short break unit to visit a Lapland experience.

National Lottery Community Fund

Funds our family days out and our family after school clubs, Stay & Play. Funding is also helping recruit more volunteers and develop our social media.

NHS Kent and Medway Clinical Commissioning Group (the CCG) Funding supports our 6-week course, Confident Me, which provides support and strategies for children who are struggling to manage their behaviour or anxieties. Also, funds support for parents and carers whose children have Tics and/or Tourette's.

Rotary Club of Sandwich

Part funds our Family Support Worker.

The Community of the Presentation Trust

Funds our Speech and Language therapist to provide Attention Autism at our SNAAP-EY's club.

Winter Wonderland

This funding helps us to provide this biennial event at Christmas which is held at Windchimes.

Youth Club

Funding supports our fortnightly youth club Zone Out.

The Edward Gostling Foundation

Funding towards our core operating costs

21. Related parties

The charity has not entered into any related party transactions during the financial year (2023: £nil) and there are no outstanding balances at the year end (2023: £nil).

During the financial year the Trustees made cumulative donations of £920 (2023: £840) to the charity.

SPECIAL NEEDS ADVISORY AND ACTIVITIES PROJECT

England & Wales - Charity number 1130149

Accounts

COMPANY REGISTRATION NUMBER: 06800689
CHARITY REGISTRATION NUMBER: 1130149

SNAAP
Company Limited by Guarantee
Financial Statements
31 March 2023

BURGESS HODGSON LLP
Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

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Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name SNAAP

Charity registration number 1130149

Company registration number 06800689

Principal office and registered office Windchimes
Reynolds Close
Herne Bay
Kent
CT6 6DS

The trustees Stephanie Swan, Chair
Vanessa Oakes, Vice Chair (Resigned 3 January 2023)
Alan Newton
Petra Rouse
Caroline Vaile
Sabrina Boyle (Appointed 14 July 2023)

Company secretary C N Wood

Auditor Burgess Hodgson LLP
Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Bankers Lloyds TSB Plc
49 High Street
Canterbury
Kent
CT1 2SE

SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Chair's report

Although the Covid pandemic has abated somewhat, the national context in which we work has changed: three different Prime Ministers within three months with changing fiscal policies; Russia invading Ukraine and the ensuing consequences for refugees; increasing fuel costs and the ongoing residual fall-out from the pandemic. All of these unusual events have led to the worse economic downturn for decades and a cost-of-living crisis which is affecting every citizen in the UK. Happily, I am able to report that at present SNAAP seems to be riding the storm.

SNAAP has seen a continuous growth in families joining its database. This is good news because it means that SNAAP's profile has been raised and more families with children with additional needs have found SNAAP which in turn means we can help them to access our and other organisations' services.

During the past year, we ran 96 different in-person activities across school holidays with more than 1,000 children attending. Outside school holidays we ran weekly after school sessions of Stay 'n' Play, the under 5's SNAAP-eyes club, fortnightly youth club and Saturday clubs for children and young people with complex needs in Canterbury, Sittingbourne, Swale, Shepway and, new for this year, Dover districts. We also ran 'Confident me' sessions and monthly meetings of our participation group, 'Your Voice Matters'. A highlight for the participation group was a visit from the local MP, Sir Roger Gale to talk about what is like to be an MP. Subsequently he arranged a visit to the Houses of Parliament for the group in the summer.

During the year we identified a lack of activities and support for families who have a child living with Tics or Tourette's, and we have slowly started to develop activities for those families and children.

We are aware that some of our families face acute financial hardship and the cost of living crisis means more families are finding things difficult. When arranging activities, we consciously ensure that there is something affordable for everyone and keep costs as low as we can. We also continue to run our Community Share scheme where any of our families experiencing financial hardship could come to us for help - whether it is for food, school uniform, clothes, toiletries or nappies.

Our family support service is in particular demand, and there have been some difficult and challenging referrals to us this year. We do our best to support and help as much as we are able and to signpost families to other services when appropriate.

Our family support officer has undertaken NSPCC training in safeguarding - primarily to provide bespoke training to our own staff and volunteers. However, other organisations are asking for her to train their staff and we are able to offer her services at a reasonable fee. We think this offer also means that staff and volunteers working in other organisations providing services to children and young people are receiving appropriate safeguarding training.

On behalf of the Trustees, I wish to thank all our funders, supporters and volunteers for everything they do for SNAAP - whether it is practical help or financial support through grants, donations or fundraising - their contributions are greatly appreciated.

Thanks too to our amazing staff; our core team and our wider team of play support workers. The amount of energy, creativity and expertise they put into the service is outstanding. Nothing would happen for our families without them!

Our special thanks go to Vanessa Oakes, who after 19 years as a SNAAP trustee, stepped down from

SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

the Board in January 2023 having worked tirelessly to help develop services and promote SNAAP from a parent's perspective.

Finally, my thanks to my other colleagues on the Board of Trustees who give so generously of their time to make sure that SNAAP can provide services that best meet the needs of our families.

a. Constitution

SNAAP is registered as a charitable company limited by guarantee, with company number 06800689 and was set up by a Trust Deed on 14 December 2004. The Charity is governed by a Memorandum and Articles of Association adopted on 22 June 2011.

The Charity's objects are principally for the relief of children and young persons with disabilities or special needs, living in the East Kent area, by the provision of information, advice and support to their parents, leisure activities for the children and young people and such other charitable activities as the Trustees in their absolute discretion shall decide.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years after which they must be re-elected. All Trustees give their time voluntarily and received no benefits from the Charity. The Trustees hold an Annual General Meeting to which members and their families are invited.

c. Organisation structure and decision-making policies

The Charity is controlled by the Trustees, who meet on a regular basis and are responsible for the strategic direction of the Charity. The Trustees delegate the day-to-day responsibilities for the provision of activities, finance and fundraising of the Charity to the Manager. The Manager in turn is responsible for ensuring the Charity delivers its day-to-day operations and meets the aims and objectives of the Charity.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

e. Plans for the future

The Trustees will continue to support the objectives of the Charity for the foreseeable future. In assessing our commitments for 2023/24 we anticipate that there will be a shortfall in income to meet certain activities. We believe that issues affecting the country, such as the cost-of-living crisis and the after-effects of Covid-19, will affect our ability to provide some activities and it will be some time before the country and SNAAP return to normality. It is important that we recognise the issues facing the charity sector, in general, and be in a position to manage accordingly; it will remain a key element in our planning for future years.

SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

a. Policies and objectives

In planning our 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)' and ensure that, through regular consultation with our service users, we provide services that meet their needs.

Our focus remains on providing leisure and social activities for disabled children and young people and support and information to their parents and carers.

We seek feedback from our families continuously and this, along with monitoring and evaluating of our activities, ensures that our work remains focused on our stated aims and objectives and also proves we are providing high quality services.

We also ensure that the whole family's needs are taken into consideration, including non-disabled siblings when organising events.

We ask families to make a small contribution for many of SNAAP's activities, but if a family is unable to pay, due to its financial circumstances, we make sure the service is still available to them.

SNAAP works with a wide range of members of the public such as professionals, supporters, funders, interested parties and volunteers which therefore also benefits the general public.

For a list of all our activities visit our website www.snaap.org.uk.

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)'.

SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

a. Main achievements of the Charity

During the financial year we continued to modify the range of services offered to disabled children and young people and their parents and carers in line with Government restrictions and guidance.

We have continued to make progress towards delivering targets set out in our strategic plan, a copy of which is available on our website www.snaap.org.uk.

We pride ourselves on quality service and innovation. We continually review our programme of activities to ensure we remain up to date in the provision of care and services. Our number one focus is disabled children and their families.

Our close co-operation with our sponsors, in 2022-23 such as Canterbury City Council, Kent County Council (KCC) and the National Lottery Community Fund enabled us to provide vital services such as Family Play Days, Saturday clubs and Holiday clubs for high-needs disabled children who live in Canterbury, Dover, Swale and Shepway districts.

We are based at Windchimes which is a dedicated disabled children's centre in Herne Bay. Through the centre or by direct contact we are often called upon to help a parent or carer. The support and advice we are able to provide is a core part of our service and is open to all families in need of our support.

Our dedicated family support officer provides information and bespoke one-to-one support to families, specifically targeted at those in crisis situations. We are pleased to be able to offer this valuable service which helps families deal with multiple problems they face from time-to-time. Our network ensures that no one is left alone at a critical time in their lives. When allowed, we also offer a monthly drop-in session at a local venue where families with disabled children can access information and advice.

In recent years we have seen more mental health issues in our disabled children and young people and have addressed this by providing mindfulness sessions for small groups of children. At these sessions we share and teach simple ways of how to control anxiety and how to identify and manage triggers that might lead to disruptive behaviour. We have a support network for parents and carers of our children and young people, and, where possible, a parent/carer can meet a member of SNAAP staff in a café on a one-to-one basis to talk through issues.

Our programme of after school and school holiday leisure activities continued during the year, particularly our Stay and Play after school club and Zone Out youth club.

We continue to run the KCC funded Saturday and school holiday clubs for high needs children. We monitor the number of children at these clubs to get the maximum benefit for the children.

The "Community Share" scheme allows families to share unwanted items, such as clothes and toys, with other families. We have expanded the scheme to include food and other items from supermarkets which had been donated by members of the public or which would otherwise be discarded because of 'use by' dates. This simple and amazing idea fulfils a dual purpose in that families in need are supported by the "Community Share" scheme and items which would be destined for the landfill are "recycled" in the community.

SNAAP

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

We continue to maintain an extensive toy and resource library and the loan of resources has been very effective.

Our baby and toddler group, SNAAP-EY's, for children with additional needs is immensely popular with families and allows our specialist team to provide advice and support to parents who are often feeling confused and isolated about the future for them and their child.

Sadly, we decided to surrender our lease for the accessible beach hut in Whitstable. Use of the hut had fallen considerably over a number of years and was no longer a viable project. As we continue to develop new schemes, we use our website and social media tools, such as Facebook and Instagram, to publicise our new and existing services and connect with our service users. This multimedia approach enables us to communicate effectively with our families and supporters.

We would like to thank all those who have provided funding, advice and undertaken many challenges to support our charity during the year. Our thanks go to Bambinoes in Whitstable and Seaside Shop in Herne Bay as well as the National Lottery Community Fund and BBC Children in Need.

SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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 Reserves Policy is to ensure the stability of the mission, activities, employment, and ongoing operation of the organisation.

The General Reserve (£76,200) is intended to provide an internal source of funds for situations such as assumed increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. The General Reserve may also be used for one-time, nonrecurring expenses that will build long-term capacity, such as staff development, research, or investment in infrastructure. The General Reserve is not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of SNAAP for the General Reserve to be used and replenished within a reasonably short period of time.

The target minimum General Reserve is equal to six months of average operating costs. Based on the results over the last three years, this gives a minimum acceptable level of General Reserves of around £25,000. The Trustees shall review this annually to ensure that it remains appropriate to the Charity, and shall adjust it where considered to be necessary. The calculation of average monthly operating costs includes all recurring, predictable expenses such as salaries and benefits, rent, office, travel, and ongoing professional services. Depreciation and other non-cash expenses are not included in the calculation. The General Reserve includes an amount Designated Funds of £28,603 (2022: £23,594) and is to ensure sufficient money is available to meet redundancy costs in the event that the number of staff need to be reduced because of a lack of available funding or cessation of an activity.

Restricted Reserves £102,587 (2022: £45,574) are balances of funding secured for specific purposes, when the funder requires the funding to be used on a specific project and where work is continuing. Costs against these funds are recorded as they are incurred.

c. Review of financial position

The total income for the year amounted to: £385,995, of which £339,068 restricted and £46,927 unrestricted (total for 2022: £268,727, of which £239,111 restricted and £29,616 unrestricted). The associated expenditure for the year was £314,293, of which £282,055 restricted and £32,238 unrestricted (total for 2022: £301,358, of which £253,230 restricted and £48,128 unrestricted). This gives a net movement in funds for the year of £71,702 (there was a positive movement on restricted funds of £57,013 and unrestricted funds of £14,689). This surplus, when added to the brought forward balance of reserves from 2021/2022, of £107,085, gives total reserves carried forward to 2022/23 of £178,787 (2022: £107,085). This is considered to be a reasonable level of funds to be carrying forward, given the current economic difficulties resulting from the Covid-19 pandemic, however the Trustees will of course continue to regularly monitor and forecast the financial position of the Charity in order to ensure that no funding issues arise..

We continue to ensure that funds donated for restricted purposes are properly recorded and accounted for. The principal sources of funds in 2022-23 were:

SNAAP

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Kent County Council's Saturday and Summer Clubs in Swale,	
Canterbury, Dover and Shepway (restricted)	£163,796
National Lottery Community Fund (restricted)	£51,855

This year, 86% (£270,340) of the expenditure can be attributed directly to SNAAP's core activities and £43,953 related to support and governance costs for the Charity.

Trustees' responsibilities statement

The trustees, who are also directors 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on11/09/23..... and signed on behalf of the board of trustees by:

Stephanie Swan
Stephanie Swan (Sep 11, 2023 13:26 GMT+1)

Stephanie Swan
Chair of Trustees

SNAAP

Company Limited by Guarantee

Independent Auditor's Report to the Members of SNAAP

Year ended 31 March 2023

Opinion

We have audited the financial statements of SNAAP (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position 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 FRS 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 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

SNAAP

Company Limited by Guarantee

Independent Auditor's Report to the Members of SNAAP *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 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.

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 Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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.

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Company Limited by Guarantee

Independent Auditor's Report to the Members of SNAAP *(continued)*

Year ended 31 March 2023

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

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered; the nature of the industry, control environment and business performance with particular reference to the Company's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets.

Throughout the audit testing we are considering the incentives that may exist within the organisation for fraud. Key areas include timing of recognising income around the year end, posting of unusual journals and manipulating the Company's performance measures to meet targets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We ensure we have an understanding of the relevant laws and regulations and remain alert to possible non-compliance throughout the audit. Despite proper planning and audit work in accordance with auditing standards there are inherent limitations and unavoidable risk that we may not detect some irregularities and material misstatements in the financial statements. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment 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 purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

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Company Limited by Guarantee

Independent Auditor's Report to the Members of SNAAP *(continued)*


Year ended 31 March 2023

- Conclude on the appropriateness of the trustees' use of the 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 charity's ability to continue as a 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 charity 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 presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.


12/09/2023

Roderick Archibald (Senior Statutory Auditor)

For and on behalf of
Burgess Hodgson LLP
Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

SNAAP

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	42,893	337,235	380,128	264,428
Income and Endowments Charitable activities	6	1,600	1,602	3,202	600
Other trading activities	7	2,324	231	2,555	3,689
Investment income	8	110	–	110	10
Total income		<u>46,927</u>	<u>339,068</u>	<u>385,995</u>	<u>268,727</u>
Expenditure					
Expenditure on charitable activities	9,10	<u>32,238</u>	<u>282,055</u>	<u>314,293</u>	<u>301,358</u>
Total expenditure		<u>32,238</u>	<u>282,055</u>	<u>314,293</u>	<u>301,358</u>
Net income/(expenditure) and net movement in funds					
		<u>14,689</u>	<u>57,013</u>	<u>71,702</u>	<u>(32,631)</u>
Reconciliation of funds					
Total funds brought forward		61,511	45,574	107,085	139,716
Total funds carried forward		<u>76,200</u>	<u>102,587</u>	<u>178,787</u>	<u>107,085</u>

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

The notes on pages 15 to 26 form part of these financial statements.

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Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	15	90	628
Cash at bank and in hand		186,534	136,787
		<u>186,624</u>	<u>137,415</u>
Creditors: amounts falling due within one year	16	<u>7,837</u>	<u>30,330</u>
Net current assets		<u>178,787</u>	<u>107,085</u>
Total assets less current liabilities		<u>178,787</u>	<u>107,085</u>
Net assets		<u>178,787</u>	<u>107,085</u>
Funds of the charity			
Restricted funds		102,587	45,574
Unrestricted funds		<u>76,200</u>	<u>61,511</u>
Total charity funds	18	<u>178,787</u>	<u>107,085</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Stephanie Swan
Stephanie Swan (Sep 11, 2023 13:26 GMT+1)

Stephanie Swan,
Chair of Trustees

The notes on pages 15 to 26 form part of these financial statements.

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Windchimes, Reynolds Close, Herne Bay, Kent, CT6 6DS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs.

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. Each member of the Charity will undertake to contribute such amount as may be required (not exceeding £20) to the Charity's assets if it should be wound up, either whilst a member or within one year of his or her membership ceasing.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	39,354	36,935	76,289
Grants			
Grants receivable	3,539	300,300	303,839
	<u>42,893</u>	<u>337,235</u>	<u>380,128</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	25,317	15,842	41,159

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Grants receivable	–	223,269	223,269
	<u>25,317</u>	<u>239,111</u>	<u>264,428</u>

6. Income and endowments charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Provision of information, advice & support regarding children with disabilities	<u>1,600</u>	<u>1,602</u>	<u>3,202</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Provision of information, advice & support regarding children with disabilities	<u>600</u>	<u>–</u>	<u>600</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising income	<u>2,324</u>	<u>231</u>	<u>2,555</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising income	<u>3,689</u>	<u>–</u>	<u>3,689</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>110</u>	<u>110</u>	<u>10</u>	<u>10</u>

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	22,343	247,997	270,340
Support and governance costs	29,775	14,178	43,953
	<u>52,118</u>	<u>262,175</u>	<u>314,293</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	41,701	218,431	256,264
Support and governance costs	6,427	34,799	45,094
	<u>48,128</u>	<u>253,230</u>	<u>301,358</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Charitable activities	270,340	35,302	305,642	294,436
Governance costs	–	8,651	8,651	6,922
	<u>270,340</u>	<u>43,953</u>	<u>314,293</u>	<u>301,358</u>

11. Analysis of support costs

	Charitable activities £	Total 2023 £	Total 2022 £
Staff costs	34,179	34,179	35,127
Premises & other costs	1,123	1,123	3,992
	<u>35,302</u>	<u>35,302</u>	<u>39,119</u>

12. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,000</u>	<u>1,980</u>

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	203,902	182,633
Employer NIC	11,737	8,160
Employer contributions to pension plans	3,678	2,953
	<u>219,317</u>	<u>193,746</u>

The average head count of employees during the year was 34 (2022: 34). The average number of employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	<u>34</u>	<u>34</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £Nil).

During the year ended 31 March 2023, expenses totalling £Nil were reimbursed or paid directly to Nil Trustee (2022: £8).

15. Debtors

	2023	2022
	£	£
Trade debtors	90	48
Prepayments and accrued income	–	580
	<u>90</u>	<u>628</u>

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	3,250	334
Accruals and deferred income	4,587	27,996
Other creditors	–	2,000
	<u>7,837</u>	<u>30,330</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in expenditure as an expense in relation to defined contribution plans was £3,678 (2022: £2,953).

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>61,511</u>	<u>46,927</u>	<u>(32,238)</u>	<u>76,200</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>80,023</u>	<u>29,616</u>	<u>(48,128)</u>	<u>61,511</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund	<u>45,574</u>	<u>339,068</u>	<u>(282,055)</u>	<u>102,587</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Restricted Fund	<u>59,693</u>	<u>239,111</u>	<u>(253,230)</u>	<u>45,574</u>

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	84,037	102,587	186,624
Creditors less than 1 year	(7,837)	–	(7,837)
Net assets	<u>76,200</u>	<u>102,587</u>	<u>178,787</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	82,841	54,574	137,415
Creditors less than 1 year	(21,330)	(9,000)	(30,330)
Net assets	<u>61,511</u>	<u>45,574</u>	<u>107,085</u>

Restricted funds – current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Beach Hut	235	436	–	671
Buzz Canterbury	2,718	–	–	2,718
The Barbara Ward Children's Foundation	2,313	13,000	(7,899)	7,414
Canterbury City Council – The Strategy Grant Fund	–	7,500	(7,500)	–
KCC – DCS Holiday Activities - Canterbury	–	24,894	(24,894)	–
KCC – DCS Term Time Activities - Canterbury	50	22,553	(22,603)	–
BBC Children in Need	5,976	9,864	(11,032)	4,808
Colyer Ferguson Charitable Trust	–	9,000	(6,564)	2,436
Community Share	2,847	840	(986)	2,701
KCC – DCS Term Time Activities Dover	–	22,519	(18,351)	4,168
Canterbury City Council – Film Club	324	–	(324)	–
Henry Smith Charity	2,298	–	(2,298)	–
KCC - Festability	4,000	1,602	(5,602)	–
KCC - Reconnect	–	4,285	(4,285)	–
Kent Community Foundation	–	6,000	(500)	5,500
The True Colours Trust	–	5,000	(1,664)	3,336
Donation - Lapland	–	28,953	743	29,696
National Lottery Community Fund	1,606	51,855	(53,461)	–
NHS - Confident Me	890	–	(890)	–
NHS - Confident Me & Tics Tourette's Support Group	–	20,000	(1,577)	18,423
Peter Harrison Foundation	4,985	–	(4,985)	–
Police & Crime Commissioner Kent	255	–	(255)	–
Rotary Club of Sandwich	2,600	–	(1,091)	1,509

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of net assets between funds (continued)

	Balance at 1 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£
KCC – DCS Holiday Activities - Shepway	–	24,926	(24,926)	–
KCC – DCS Term Time Activities - Shepway	–	19,257	(19,257)	–
Mary Sheridan Charity – SNAAP-EY's Sports Club	3,619 2,857	231 –	(1,799) (2,857)	2,051 –
Stay & Play	3,277	3,609	(3,020)	3,866
KCC – DCS Holiday Activities - Swale	–	24,754	(24,754)	–
KCC – DCS term Time Activities - Swale	600	24,893	(25,493)	–
Robert Gavron Charitable Trust – Wasps Club	1,245	–	(1,245)	–
KCC – Winter Wonderland Youth Club	671 2,208	105 2,992	(131) (2,554)	645 2,645
The Edward Gostling Foundation	–	10,000	–	10,000
Total	45,574	339,068	(282,055)	102,587

Restricted funds - prior year

	Balance at 1 April 2021	Income	Expenditure	Balance at 31 march 2022
	£	£	£	£
CCC - Strategic Grant Fund	–	6,500	(6,500)	–
CCC - Film Club	324	–	–	324
KCC - Festability	2,000	2,000	–	4,000
KCC - DCS Term Time Activities Canterbury	4,226	16,121	(20,297)	50
KCC - DCS Term Time Activites Swale	6,932	24,815	(31,147)	600
KCC - DCS Term Time Activities Shepway	3,706	13,374	(17,080)	–
KCC - DCS Holiday Activities Canterbury	3,725	16,121	(19,846)	–
KCC - DCS Holiday Activites Swale	7,297	25,000	(32,297)	–
KCC - DCS Holiday Activites Shepway	1,460	15,000	(16,460)	–
Buzz Canterbury	2,726	–	(8)	2,718
Wasps Club	–	2,676	(1,431)	1,245
Police & Crime - Specialist Library	355	–	(100)	255
SNAAP - EY's	4,370	2,800	(3,551)	3,619

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

Community Share	1,651	1,480	(284)	2,847
Beach Hut	450	105	(320)	235
KCC Winter Wonderland / KCC				
Reconnect	3,118	9,112	(11,559)	671
Youth Club	759	3,567	(2,118)	2,208
Stay and Play	3,673	1,513	(1,909)	3,277
Sports Club	2,857	–	–	2,857
Lady Mayoress of Canterbury - Family Support Worker	3,334	1,655	(4,989)	–

19. Analysis of net assets between funds *(continued)*

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
NHS - Confident Me	3,476	–	(2,586)	890
Henry Smith Charity	3,254	6,500	(7,456)	2,298
National Lottery Community Fund	–	46,963	(45,357)	1,606
Rotary Club of Sandwich - Family Support	–	2,600	–	2,600
The Barbara Ward Children Foundation	–	6,500	(4,187)	2,313
KCC - Pay It Forward Youth Club	–	920	(920)	–
KCC - Pay It Forward SNAAP Gifts R US	–	1,000	(1,000)	–
BBC Children In Need	–	9,736	(3,760)	5,976
Peter Harrison Foundation	–	12,553	(7,568)	4,985
Coyler Fergusson Charitable Trust	–	10,500	(10,500)	–
Total	59,693	239,111	(253,230)	45,574

SNAAP

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

20. Purpose of restricted funds

Beach Hut

Contributions for use of an accessible beach hut and facilities in Whitstable from SNAAP families.

The Barbara Ward Children Foundation - Buzz Club

This scheme provides children 8 to 13 years, who have less complex needs, with a holiday play scheme.

Canterbury City Council (CCC) – The strategic Grant Fund (formerly CCC – Single Gateway)

The purpose of this grant is a contribution towards the core cost of the Charity.

BBC Children in Need

Funds our children's participation project, Our Voice Matters.

Colyer Fergusson Charitable Trust - Youth

Funds our youth activities including Zone Out - term time youth club, and Chill Zone, school holiday playscheme.

Community Share

Ensuring families who are struggling to make ends meet have access to free food/toiletries and other essentials, including secondhand children's clothes and shoes.

KCC – Festability

SNAAP provides support staff to this inclusive music festival enabling our families to attend, by helping to manage behaviour, providing personal care and feeding.

Henry Smith Charity – Stay & Play

Has funded our Stay & Play after school club for 2 years.

CCC – Film Club

This provided a relaxed monthly film club at Windchimes and funding paid for the film license and staffing.

KCC - Disabled Children's Service's Holiday Activities

This paid for a specialist play scheme for disabled children aged 8-18, in the Canterbury, Swale and Shepway districts run throughout the Easter and summer school holidays, providing parents and carers with a short break while their children have fun.

KCC- Disabled Children's Service's Term Time Activities.

This paid for regular specialist weekend clubs for disabled children and young people aged 8-18 living in the Canterbury, Dover, Swale and Shepway areas of Kent providing parents and carers with a short break while their children have fun.

KCC Reconnect (Family Summer trips)

Provided coach trips to Legoland and Chessington with the aim of encouraging families to go on days out after Covid.

Kent Community Foundation - Family Support Worker

This part funds our Family Support Worker.

The True Colours Trust (Family Support)

This part funded our Family Support Worker.

Lapland

Donations raised by Justin Legge for children who attend Windchimes short break unit to visit a Lapland experience.

SNAAP

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

20. Purpose of restricted funds – (continued)

National Lottery Community Fund – Family Activities

Funds our family days out, family after school club, Stay & Play, and is helping develop volunteers and our social media.

NHS

Funding supports our 6-week course, Confident Me, which provides support and strategies for children who are struggling to manage their behaviour or anxieties. Also funds support for parents and carers whose children have Tics and/or Tourette's.

Peter Harrison Foundation

Part funded our Family Support Worker who provides support, advice and information to parents and carers of disabled children.

Police & Crime Commissioner Kent

Funds new books for our specialist library. These are free for our families to borrow and offer an extensive range of books on a range of issues concerning special needs and disability.

Rotary Club of Sandwich

Part funds our Family Support Worker.

Mary Sheridan Charity - SNAAP- EY's

Parent and toddler group for children who have additional needs. Children can play, develop and learn new skills whilst their parents receive support.

Sports Club

This funding supported our fortnightly sports club for disabled children.

Wasps Club

Funded by Robert Gavron, this is a structured after school club for disabled children aged 8-13 years.

Winter Wonderland

This funding helps us to provide this biennial event at Christmas which is held at Windchimes.

Youth Club

Funding supports our fortnightly youth club Zone Out.

The Edward Gostling Foundation

This will part fund our Family Support Worker.

21. Related parties

The charity has not entered into any related party transactions during the financial year (2022: £nil) and there are no outstanding balances at the year-end (2022: £nil).

During the financial year the Trustees made cumulative donations of £840 (2022: £899) to the charity.

SPECIAL NEEDS ADVISORY AND ACTIVITIES PROJECT

England & Wales - Charity number 1130149

Accounts

Registered number: 06800689
Charity number: 1130149

SNAAP

(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

for the year ended 31 March 2022

SNAAP

(A company limited by guarantee)

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SNAAP

(A company limited by guarantee)

**Reference and administrative details of the Charity, its Trustees and Advisers
for the year ended 31 March 2022****Trustees**

Stephanie Swan, Chair
Vanessa Oakes, Vice Chair
Alan Newton
Petra Rouse
Caroline Vaile

Company registered number

06800689

Charity registered number

1130149

Registered office

Windchimes
Reynolds Close
Herne Bay
Kent
CT6 6DS

Company secretary

C N Wood

Accountants

Kreston Reeves LLP
Chartered Accountants
37 St Margaret's Street
Canterbury
Kent
CT1 2TU

Bankers

Lloyds
49 High Street
Canterbury
Kent
CT1 2SE

SNAAP

(A company limited by guarantee)

Trustees' report for the year ended 31 March 2022

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2021 to 31 March 2022. 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 Charity comply with the current statutory requirements, the requirements of the Charity'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.

Coronavirus pandemic (Covid-19)

Since December 2019, when the first recording of the Covid-19 virus was made in the Wuhan district of China, a high number of deaths has been recorded in the UK and around the world involving Covid-19. The UK Government introduced restrictions on the movement of people to try to restrict the spread of the virus in the UK and to reduce the impact on the NHS. These restrictions remained in various forms and, although there are signs that the pandemic is no longer serious, the impact on our daily lives continues to have an effect.

At all times SNAAP (Special Needs Advisory and Activities Project) followed the advice from the Government and the medical experts. In March 2020, SNAAP closed its clubs and activities in order to ensure the health and well-being of the children, their families and its staff was not endangered. However, as restrictions eased so SNAAP slowly opened its activities but always ensured the welfare of its users and staff was its top priority.

The families have fully supported the measures taken by SNAAP and communication with the families has played an important part in dealing with the effects of the government controls. We have been creative in opening up many clubs and activities using technology such as Zoom and other means to ensure social distancing is strictly adhered to. Our family support team has been working hard to ensure families receive the best advice and guidance during this difficult period.

The effects of the pandemic can be seen throughout the economy with job losses and employees being furloughed. The charity sector, being reliant on fund raising activities, has been severely affected and SNAAP has made great efforts to ensure that it is well placed to meet the challenges ahead.

The Government's vaccine programme to help overcome the pandemic is working and there are signs of an economic 'bounce back'. As life returns to normal, SNAAP will continue to step up its activities and support for its users and will continue to work hard to ensure adequate funding is available.

During the year SNAAP has worked hard to maintain sufficient reserves to ensure our core activities continue for the benefit of our users and their families.

SNAAP

(A company limited by guarantee)

**Trustees' report (continued)
for the year ended 31 March 2022**

National Lottery Community Fund

The Trustees are delighted to announce that SNAAP has been selected by the National Lottery Community Fund to be allocated a grant for five years from April 2021. The fund is to be used to for our Family Play Days and support our activities for disabled children and their families.

The National Lottery Community Fund is helping us provide much needed support to our activities. At SNAAP we are aware that the National Lottery and its players donate more than £500 million to charities, communities and voluntary groups each year. We are extremely grateful for the support and we thank National Lottery players.

All the Trustees and staff are proud to be a part of a family of fantastic organisations that are making communities across the UK better places to be.

BBC Children in Need

The trustees are also pleased to announce that we have been selected to receive funding for 3 years from the BBC Children in Need Fund. This will be to provide a funding for a new service, Your Voice Matters, which will give disabled children a voice, inputting into our services as well as helping to influence the future of SNAAP.

Public benefit

SNAAP's charitable purposes are for public benefit and fall within the description 'the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage' in the Charities Act.

Objectives and activities

a. Policies and objectives

In planning our 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)' and ensure that, through regular consultation with our service users, we provide services that meet their needs.

Our focus remains on providing leisure and social activities for disabled children and young people and support and information to their parents and carers.

We seek feedback from our families continuously and this, along with monitoring and evaluating of our activities, ensures that our work remains focused on our stated aims and objectives and also proves we are providing high quality services.

We also ensure that the whole family's needs are taken into consideration, including non-disabled siblings when organising events.

We ask families to make a small contribution for many of SNAAP's activities, but if a family is unable to pay, due to its financial circumstances, we make sure the service is still available to them.

SNAAP works with a wide range of members of the public such as professionals, supporters, funders, interested parties and volunteers which therefore also benefits the general public.

For a list of all our activities visit our website www.snaap.org.uk.

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)'.

SNAAP

(A company limited by guarantee)

**Trustees' report (continued)
for the year ended 31 March 2022**

Achievements and performance

a. Main achievements of the Charity

During the financial year we continued to modify the range of services offered to disabled children and young people and their parents and carers in line with Government restrictions and guidance.

We have continued to make progress towards delivering targets set out in our strategic plan, a copy of which is available on our website www.snaap.org.uk

We pride ourselves on quality service and innovation. We continually review our programme of activities to ensure we remain up to date in the provision of care and services. Our number one focus is disabled children and their families.

Our close co-operation with our sponsors, such as Canterbury City Council, Kent County Council (KCC) and the National Lottery Community Fund enables us to provide vital services such as Family Play Days, Saturday clubs and Holiday clubs for high-needs disabled children who live in Canterbury, Swale and Shepway districts.

We are based at Windchimes which is a dedicated disabled children's centre in Herne Bay. Through the centre or by direct contact we are often called upon to help a parent or carer. The support and advice we are able to provide is a core part of our service and is open to all families in need of our support.

Our dedicated family support officer provides information and bespoke one-to-one support to families, specifically targeted at those in crisis situations. We are pleased to be able to offer this valuable service which helps families deal with multiple problems they face from time-to-time. Our network ensures that no one is left alone at a critical time in their lives. When allowed, we also offer a monthly drop-in session at a local venue where families with disabled children can access information and advice.

Our Winter Wonderland made a welcome return in December with the opportunity for children to meet Father Christmas and enjoy the entertainment provided for the day. This year we held the event outdoors to ensure compliance with Covid restrictions, and although the weather was typical of December, cold and damp, an enjoyable day was had by all.

In recent years we have seen more mental health issues in our disabled children and young people and have addressed this by providing mindfulness sessions for small groups of children. At these sessions we share and teach simple ways of how to control anxiety and how to identify and manage triggers that might lead to disruptive behaviour. We have a support network for parents and carers of our children and young people, and, where possible, a parent/carer can meet a member of SNAAP staff in a café on a one-to-one basis to talk through issues.

Our programme of after school and school holiday leisure activities continued during the year, particularly our Stay and Play after school club and Zone Out youth club. Our creativity meant that we provided many activities, such as Zoom fitness, story-telling and targeted activities, the latter being particularly focussed for the young people who usually attend the youth club. When we were able to run activities in the school holidays, numbers often had to be restricted and bubbles had to be maintained as we were taking the children into the community.

SNAAP

(A company limited by guarantee)

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance (continued)

We continued to run the KCC funded Saturday and school holiday clubs for high needs children when restrictions permitted. However, the numbers at these clubs were seriously restricted and we maintained 'bubbles' to keep both children and staff safe.

The "Community Share" scheme allows families to share unwanted items, such as clothes and toys, with other families. Following its success that we expanded the scheme to include food and other items from supermarkets which had been donated by members of the public or which would otherwise be discarded because of 'use by' dates. This simple and amazing idea fulfils a dual purpose in that families in need are supported by the "Community Share" scheme and items which would be destined for the landfill are "recycled" in the community.

We continue to maintain an extensive toy and resource library and the loan of resources has been very effective.

During the year we resumed the baby and toddler group, SNAAP-EY's, for children with additional needs. This is immensely popular with families and it allows our specialist team to provide advice and support to parents who are often feeling confused and isolated about the future for them and their child.

The accessible beach hut we lease in Whitstable continues to be a valuable and much appreciated facility by our families. We believe it is an important part in our provision of services and we were able to use it for a range of SNAAP activities in the summer. We also offer it to families for a small hire fee which proves popular during the summer holidays.

As we continue to develop new schemes, we use our website and social media tools, such as Facebook and Instagram, to publicise our new and existing services and connect with our service users. This multimedia approach enables us to communicate effectively with our families and supporters.

We would like to thank all those who have provided funding, advice and undertaken many challenges to support our charity during the year. Our thanks also go to Bambinoes in Whitstable and Seaside Shop in Herne Bay as well as the National Lotter Community Fund and BBC Children in Need.

On a sad note, Gordon Johnson, who retired as a Trustee after many years with SNAAP last year, died during 2021. Gordon worked tirelessly for the charity and we will always remember him for his long association and his contribution over the years.

Finally, we thank all SNAAP staff and volunteers for their hard work and professionalism during the year, so that disabled children and their families living in East Kent can benefit from SNAAP's services.

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.

SNAAP

(A company limited by guarantee)

Trustees' report (continued) for the year ended 31 March 2022

b. Reserves policy

The Reserves Policy is to ensure the stability of the mission, activities, employment, and ongoing operation of the organisation.

The General Reserve (£37,917) is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. The General Reserve may also be used for one-time, nonrecurring expenses that will build long-term capacity, such as staff development, research, or investment in infrastructure.

The General Reserve is not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of SNAAP for the General Reserve to be used and replenished within a reasonably short period of time.

The target minimum General Reserve is equal to six months of average operating costs. Based on the results over the last three years, this gives a minimum acceptable level of General Reserves of around £25,000. The Trustees shall review this annually to ensure that it remains appropriate to the Charity, and shall adjust it where considered to be necessary. The calculation of average monthly operating costs includes all recurring, predictable expenses such as salaries and benefits, rent, office, travel, and ongoing professional services. Depreciation and other non-cash expenses are not included in the calculation.

The Designated Reserve (£23,594) is to ensure sufficient money is available to meet redundancy costs in the event that the number of staff need to be reduced because of a lack of available funding or cessation of an activity.

Restricted Reserves (£45,574) are balances of funding secured for specific purposes, when the funding organisation requires the funding to be used on a project and where work is continuing. Costs against these funds are recorded as they are incurred.

c. Review of financial position

The total income for the year amounted to: £268,727 (£239,111 restricted and £29,616 unrestricted). The associated expenditure for the year was £301,358 (£253,230 restricted and £48,128 unrestricted). This gives a net deficit in funds for the year of £32,631 (there was a deficit on restricted funds of £14,119 and a deficit on unrestricted funds of £18,512). This deficit, when taken from the brought forward balance of reserves from 2020/2021, of £139,716, gives total reserves carried forward to 2021/22 of £107,085 (£45,574 restricted and £61,511 unrestricted). This is considered to be a reasonable level of funds to be carrying forward, given the current economic difficulties resulting from the Covid-19 pandemic, however the Trustees will of course continue to regularly monitor and forecast the financial position of the Charity in order to ensure that no funding issues arise.

We continue to ensure that funds donated for restricted purposes are properly recorded and accounted for. The principal sources of funds in 2021-22 were:

Kent County Council's Saturday and Summer Clubs in Swale, Canterbury and Shepway (restricted)	£118,817
Canterbury City Council Rise Grants programme	£6,500
National Lottery Community Fund	£46,963

This year, 86% (£259,860) of the expenditure can be attributed directly to SNAAP's core activities, with £272 to fundraising and £41,226 related to support and governance costs for the Charity.

SNAAP

(A company limited by guarantee)

**Trustees' report (continued)
for the year ended 31 March 2022**

Structure, governance and management

a. Constitution

SNAAP is registered as a charitable company limited by guarantee, with company number 06800689 and was set up by a Trust Deed on 14 December 2004. The Charity is governed by a Memorandum and Articles of Association adopted on 22 June 2011.

The Charity's objects are principally for the relief of children and young persons with disabilities or special needs, living in the East Kent area, by the provision of information, advice and support to their parents, leisure activities for the children and young people and such other charitable activities as the Trustees in their absolute discretion shall decide.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years after which they must be re-elected. All Trustees give their time voluntarily and received no benefits from the Charity. The Trustees hold an Annual General Meeting to which members and their families are invited.

c. Organisational structure and decision-making policies

The Charity is controlled by the Trustees, who meet on a regular basis and are responsible for the strategic direction of the Charity. The Trustees delegate the day-to-day responsibilities for the provision of activities, finance and fundraising of the Charity to the Manager. The Manager in turn is responsible for ensuring the Charity delivers its day to day operations and meets the aims and objectives of the Charity.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods and the effects of Covid-19

The Trustees will continue to support the objectives of the Charity for the foreseeable future.

In assessing our commitments for 2022/23 we anticipate that there will be a shortfall in income to meet certain activities. We continue to believe that Covid-19 will affect our ability to provide some activities and it will be some time before the country and SNAAP have returned to normality. It is important that we recognise that this virus may stay in a variety of forms and we must be in a position to manage it accordingly; it will remain a key element in our planning for future years.

SNAAP

(A company limited by guarantee)

**Trustees' report (continued)
for the year ended 31 March 2022**

Statement of Trustees' responsibilities

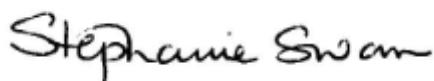
The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 income 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.

Approved by order of the members of the Board of Trustees and signed on their behalf by:



Stephanie Swan

Chair of Trustees

Date: 9 September 2022

SNAAP

(A company limited by guarantee)

Independent examiner's report for the year ended 31 March 2022

Independent examiner's report to the Trustees of SNAAP ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

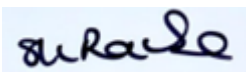
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



S M Rouse

Dated: 9 September 2022

FCCA DChA

Kreston Reeves LLP

Chartered Accountants

Canterbury

SNAAP**(A company limited by guarantee)****Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	25,317	239,111	264,428	184,706
Charitable activities	4	600	-	600	-
Other trading activities	5	3,689	-	3,689	781
Investments	6	10	-	10	592
Total income		29,616	239,111	268,727	186,079
Expenditure on:					
Charitable activities	7	48,128	253,230	301,358	198,566
Total expenditure		48,128	253,230	301,358	198,566
Net movement in funds		(18,512)	(14,119)	(32,631)	(12,487)
Reconciliation of funds:					
Total funds brought forward		80,023	59,693	139,716	152,203
Net movement in funds		(18,512)	(14,119)	(32,631)	(12,487)
Total funds carried forward		61,511	45,574	107,085	139,716

The notes on pages 12 to 24 form part of these financial statements.

SNAAP**(A company limited by guarantee)****Registered number: 06800689****Balance sheet
as at 31 March 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets		-	-
Current assets			
Debtors	10	628	496
Cash at bank and in hand		136,787	151,610
Creditors: amounts falling due within one year	11	(30,330)	(12,390)
Total net assets		107,085	139,716
Charity funds			
Restricted funds		45,574	59,693
Unrestricted funds		61,511	80,023
Total funds		107,085	139,716

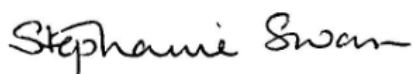
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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 and signed on their behalf by:

**Stephanie Swan**

Chair of Trustees

Date: 9 September 2022

The notes on pages 12 to 24 form part of these financial statements.

SNAAP

(A company limited by guarantee)

Notes to the financial statements for the year ended 31 March 2022

1. General information

SNAAP is a company limited by guarantee in the United Kingdom. The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are set out on page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member.

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.

SNAAP 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 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

SNAAP

(A company limited by guarantee)

Notes to the financial statements for the year ended 31 March 2022

2. Accounting policies (continued)

2.4 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Charitable activities are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity.

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.6 Government grants

Government grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.7 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.

2.8 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.9 Debtors

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

2.10 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.

SNAAP

(A company limited by guarantee)

Notes to the financial statements for the year ended 31 March 2022

2. Accounting policies (continued)

2.11 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.

2.12 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.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	25,317	15,842	41,159	25,138
Grants	-	223,269	223,269	143,427
Furlough income	-	-	-	16,141
	<hr/>	<hr/>	<hr/>	<hr/>
	25,317	239,111	264,428	184,706
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2021	38,583	146,123	184,706	
	<hr/>	<hr/>	<hr/>	

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Notes to the financial statements for the year ended 31 March 2022

Analysis of grants

	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
CCC - Strategic Grant Fund	6,500	6,500	6,750
KCC - Festability	2,000	2,000	2,000
KCC - DCS Swale Term Time and Holiday Activities	49,815	49,815	49,815
KCC - DCS Canterbury Term Time and Holiday Activities	32,242	32,242	35,120
KCC - DCS Shepway Term Time and Holiday Activities	28,374	28,374	27,874
NHS - Confident Me	-	-	5,000
SNAAP-EY's	2,800	2,800	2,931
KCF - Resilience and Individual	-	-	7,437
Henry Smith Charity	6,500	6,500	6,500
KCC - Winter Wonderland / KCC Reconnect	4,466	4,466	-
Community Share	400	400	-
National Lottery Community Fund	46,963	46,963	-
The Barbara Ward Children Foundation	6,500	6,500	-
KCC - Pay It Forward Youth Club	920	920	-
BBC Children In Need	9,736	9,736	-
KCC - Pay It Forward SNAAP Gifts R Us	1,000	1,000	-
Peter Harrison Foundation	12,553	12,553	-
Colyer Fergusson Charitable Trust	10,500	10,500	-
Wasps Club	2,000	2,000	-
Total grants	223,269	223,269	143,427
Total 2021	143,427	143,427	

SNAAP**(A company limited by guarantee)****Notes to the financial statements
for the year ended 31 March 2022****4. Income from charitable activities**

	Unrestricted funds 2022 £	Total funds 2022 £
Provision of information, advice and support regarding children with disabilities	600	600

5. Other trading activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraising income	3,689	-	3,689	781
Total 2021	733	48	781	

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest received	10	10	592
Total 2021	592	592	

SNAAP**(A company limited by guarantee)****Notes to the financial statements
for the year ended 31 March 2022****7. Charitable activities**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Direct Costs				
Fundraising costs	272	-	272	38
Other staff costs	353	7,533	7,886	4,866
Cost of activities	27,043	66,312	93,355	31,590
Wages and salaries	12,336	138,083	150,419	119,601
National insurance	1,184	5,187	6,371	4,853
Pension costs	513	1,316	1,829	1,568
Total 2022	41,701	218,431	260,132	162,516
Support costs				
Advertising	-	-	-	231
Telephone	-	-	-	45
Computer costs	210	-	210	467
Office costs	31	-	31	226
Rent	1,606	-	1,606	2,446
Insurance	734	-	734	484
Printing, postage and stationery	239	9	248	209
Subscriptions	79	-	79	79
Bank and payroll charges	13	-	13	1,025
Staff welfare	1,150	-	1,150	-
Accountancy fees	1,618	410	2,028	1,938
Wages and salaries	678	31,536	32,214	27,241
National insurance	33	1,756	1,789	895
Pension costs	36	1,088	1,124	764
Total support costs	6,427	34,799	41,226	36,050
Total charitable activities	48,128	253,230	301,358	198,566
Total 2021	73,570	124,996	198,566	

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(A company limited by guarantee)

Notes to the financial statements for the year ended 31 March 2022

8. Staff costs

	2022 £	2021 £
Wages and salaries	182,633	146,842
National insurance	8,160	5,748
Pension costs	2,953	2,332
	<u>193,746</u>	<u>154,922</u>

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

	2022 No.	2021 No.
Employees	<u>34</u>	<u>33</u>

No employee received remuneration amounting to more than £60,000 in either year.

The total remuneration and benefits, including employer's national insurance contributions, received by the Charity's key management personnel during the year amounted to £43,221 (2021: £37,965).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, expenses totalling £8 were reimbursed or paid directly to 1 Trustee (2021: £Nil).

10. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	48	-
Prepayments and accrued income	580	496
	<u>628</u>	<u>496</u>

SNAAP**(A company limited by guarantee)****Notes to the financial statements
for the year ended 31 March 2022****11. Creditors: Amounts falling due within one year**

	2022	2021
	£	£
Trade creditors	334	-
Other creditors	2,000	-
Accruals and deferred income	27,996	12,390
	30,330	12,390
	<u><u>30,330</u></u>	<u><u>12,390</u></u>
	2022	2021
	£	£
Deferred income at 1 April 2021	10,500	1,645
Resources deferred during the year	9,000	10,500
Amounts released from previous periods	(10,500)	(1,645)
Deferred income at 31 March 2022	9,000	10,500
	<u><u>9,000</u></u>	<u><u>10,500</u></u>

SNAAP
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds					
Redundancy Fund	18,585	-	-	5,009	23,594
	<u>18,585</u>	<u>-</u>	<u>-</u>	<u>5,009</u>	<u>23,594</u>
General funds					
General Funds	61,438	29,616	(48,128)	(5,009)	37,917
Total Unrestricted funds	<u>80,023</u>	<u>29,616</u>	<u>(48,128)</u>	<u>-</u>	<u>61,511</u>

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Restricted funds					
CCC - The Strategic Grant Fund	-	6,500	(6,500)	-	-
CCC - Film Club	324	-	-	-	324
KCC - Festability	2,000	2,000	-	-	4,000
KCC - DCS Term Time Activities Canterbury	4,226	16,121	(20,297)	-	50
KCC - DCS Term Time Activities Swale	6,932	24,815	(31,147)	-	600
KCC - DCS Term Time Activities Shepway	3,706	13,374	(17,080)	-	-
KCC - DCS Holiday Activities Canterbury	3,725	16,121	(19,846)	-	-
KCC - DCS Holiday Activities Swale	7,297	25,000	(32,297)	-	-
KCC - DCS Holiday Activities Shepway	1,460	15,000	(16,460)	-	-
Buzz Canterbury	2,726	-	(8)	-	2,718
Wasps Club	-	2,676	(1,431)	-	1,245
Police & Crime - Specialist Library	355	-	(100)	-	255
SNAAP - EY's	4,370	2,800	(3,551)	-	3,619
Community Share	1,651	1,480	(284)	-	2,847
Beach Hut	450	105	(320)	-	235
KCC Winter Wonderland/KCC Reconnect	3,118	9,112	(11,559)	-	671
Youth Club	759	3,567	(2,118)	-	2,208
Stay and Play	3,673	1,513	(1,909)	-	3,277
Sports Club	2,857	-	-	-	2,857
Lady Mayoress of Canterbury - Family Support Worker	3,334	1,655	(4,989)	-	-
NHS - Confident Me	3,476	-	(2,586)	-	890
Henry Smith Charity	3,254	6,500	(7,456)	-	2,298
National Lottery Community Fund	-	46,963	(45,357)	-	1,606
Rotary Club of Sandwich - Family Support	-	2,600	-	-	2,600
The Barbara Ward Children Foundation	-	6,500	(4,187)	-	2,313
KCC - Pay It Forward Youth Club	-	920	(920)	-	-
KCC - Pay It Forward SNAAP Gifts R Us	-	1,000	(1,000)	-	-
BBC Children In Need	-	9,736	(3,760)	-	5,976
Peter Harrison Foundation	-	12,553	(7,568)	-	4,985
Colyer Fergusson Charitable Trust	-	10,500	(10,500)	-	-
	<u>59,693</u>	<u>239,111</u>	<u>(253,230)</u>	<u>-</u>	<u>45,574</u>
Total of funds	<u>139,716</u>	<u>268,727</u>	<u>(301,358)</u>	<u>-</u>	<u>107,085</u>

Purposes of restricted funds

CCC - The Strategic Grant Fund (formerly CCC - Single Gateway)
The purpose of this grant is a contribution towards the core costs of the Charity.

CCC - Film Club

This provides a relaxed monthly film club at Windchimes and funding pays for the film license and staffing.

KCC - Festability

Festability. Providing SNAAP staff to this inclusive music festival enabling our families to attend. Staff provide support to our families including helping to manage behaviour, personal care and feeding.

SNAAP

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Notes to the financial statements for the year ended 31 March 2022

12. Statement of funds (continued)

KCC - Disabled Children's Service's Term Time Activities

This funding paid for a regular specialist weekend club for disabled children and young people aged 8-17 living in the Canterbury, Swale and Shepway areas of Kent providing parents and carers with a short break while their children have fun.

KCC - Disabled Children's Service's Holiday Activities

This funding paid for a specialist play scheme for disabled children aged 8-17, in the Canterbury, Swale and Shepway districts run throughout the summer school holiday, providing parents and carers with a short break while their children have fun.

Buzz Canterbury

This scheme provides children, with less complex needs, a holiday playscheme. The children are aged 8-15.

Wasps Club

Funded by Robert Gavron, this is a structured after school club for disabled children aged 8-13 years.

Police & Crime Kent

Funds to pay for new books for our specialist library. These are free for our families to borrow and offer an extensive range of books on a range of issues concerning special needs and disability.

Global's Make Some Noise - Family Activity Programme

This funding provides Play Staff, a Cook and Family Support Worker at our Stay & Play club, as well as providing staff for family days out throughout school holidays.

SNAAP - EY's

A weekly drop in support group for parents and carers of babies and toddlers with additional needs.

Community Share

Ensuring families who are struggling to make ends meet have access to free food/toiletries and other essentials, including second hand children's clothes and shoes. Some of these items are donated by local supermarkets.

Beach Hut

Monies raised to gain access to a beach hut in Whitstable for use by SNAAP families.

KCC Winter Wonderland/KCC Reconnect

This funding helps us to provide this biennial event at Christmas which is held at Windchimes.

Youth Club

Funding supports all our weekly youth provision; Inclusive Us and Zone Out.

Stay and Play

This funding provides staffing to support this after-school drop-in group.

Sports Club

This funding supports our sports club which is held fortnightly in Canterbury for disabled children.

Lady Mayoress of Canterbury - Family Support Worker

The money raised from being one of the Lady Mayoress Charities is funding our Family Support Worker for 14 hours a week during term time.

NHS - Confident Me

Working in partnership to help children waiting for an assessment for autism and/or ADHD in the Canterbury area and to help children better manage their anxieties and behaviour, providing them with guidance and strategies over a six week period.

Kent Community Foundation - Family Support Worker

This fund provided additional hours to help our Family Support Worker manage the difficulties our families were facing during Covid-19.

Henry Smith Charity

Has funded our Stay & Play after school club for 2 years which includes Play Support Workers and a cook.

National Lottery Community Fund

Funds our family days out, family after school club, Stay & Play, and is helping develop volunteers and our social media.

Rotary Club of Sandwich

Part funds our Family Support Worker .

The Barbara Ward Children Foundation

Funds our school holiday playscheme Buzz, for children with less complex needs aged 8-13 years.

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Notes to the financial statements
for the year ended 31 March 2022

12. Statement of funds (continued)

KCC Pay it Forward Youth Club
Funded training for our youth holiday scheme, Chill.

KCC Pay it Forward SNAAP Gifts R Us
Funded Christmas presents to children at the women's refuge.

BBC Children In Need
Funds our new children's participation project, Your Voice Matters.

Peter Harrison Foundation
Funds our Family Support Worker who provide support, advice and information to parents and carers of disabled children.

Colyer Fergusson Charitable Trust
Funds our youth activities including Zone Out, term time youth club, and Chill Zone, school holiday playscheme.

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds					
Redundancy Fund	18,585	-	-		18,585
	<u>18,585</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,585</u>
General funds					
General Funds	95,100	39,908	(73,570)		61,438
Total Unrestricted funds	<u>113,685</u>	<u>39,908</u>	<u>(73,570)</u>	<u>-</u>	<u>80,023</u>

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Restricted funds					
CCC - Strategic Grant Fund	-	6,750	(6,750)	-	-
CCC - Film Club	324	-	-	-	324
KCC - Festability	-	2,000	-	-	2,000
KCC - DCS Term Time Activities Canterbury	650	16,121	(12,545)	-	4,226
KCC - DCS Term Time Activities Swale	837	24,816	(18,720)	-	6,932
KCC - DCS Term Time Activities Shepway	-	13,374	(9,668)	-	3,706
KCC - DCS Holiday Activities Canterbury	-	18,999	(15,274)	-	3,725
KCC - DCS Holiday Activities Swale	-	25,000	(17,703)	-	7,297
KCC - DCS Holiday Activities Shepway	-	14,500	(13,039)	-	1,460
Buzz Canterbury	4,265	-	(1,540)	-	2,726
Police & Crime - Specialist Library	-	500	(145)	-	355
Global's Make Some Noise - Family Activity Programme	1,424	-	(1,424)	-	-
SNAAP - EY's	4,522	2,931	(3,083)	-	4,370
Community Share	1,881	1,274	(1,504)	-	1,651
Beach Hut	625	700	(875)	-	450
Winter Wonderland	3,201	-	(83)	-	3,118
Youth Club	1,181	846	(1,268)	-	759
Stay and Play	5,519	103	(1,949)	-	3,673
Sports Club	3,366	-	(509)	-	2,857
Lady Mayoress of Canterbury - Family Support Worker	10,723	-	(7,389)	-	3,334
NHS - Confident Me	-	5,000	(1,524)	-	3,476
Kent Community Foundatuon - Family Support Worker	-	6,758	(6,758)	-	-
Henry Smith Charity	-	6,500	(3,246)	-	3,254
	<u>38,518</u>	<u>146,171</u>	<u>(124,996)</u>	<u>-</u>	<u>59,693</u>
Total of funds	<u>152,203</u>	<u>186,079</u>	<u>(198,566)</u>	<u>-</u>	<u>139,716</u>

SNAAP

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Notes to the financial statements for the year ended 31 March 2022

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	82,841	54,574	137,415
Creditors due within one year	(21,330)	(9,000)	(30,330)
Total	61,511	45,574	107,085

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	81,913	70,193	152,106
Creditors due within one year	(1,890)	(10,500)	(12,390)
Total	80,023	59,693	139,716

14. Pension commitments

The Charity operates 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 £2,953 (2021: £2,332). There were no contributions outstanding (2021: £Nil) at the Balance sheet date.

SNAAP

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Notes to the financial statements for the year ended 31 March 2022

15. Operating lease commitments

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Not later than 1 year	6,115	6,115

16. Related party transactions

The Charity has not entered into any related party transactions during the financial year (2021: £Nil) and there are no balances outstanding at the Balance sheet date (2021: £Nil).

During the financial year the Trustees made cumulative donations to the Charity amounting to £899 (2021: £440).

SPECIAL NEEDS ADVISORY AND ACTIVITIES PROJECT

England & Wales - Charity number 1130149

Accounts

Registered number: 06800689
Charity number: 1130149

SNAAP

(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

for the year ended 31 March 2021

SNAAP

(A company limited by guarantee)

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Reference and administrative details of the Charity, its Trustees and Advisers for the year ended 31 March 2021

Trustees

Stephanie Swan, Chair
Vanessa Oakes, Vice Chair
Alan Newton
Gordon Johnson (resigned 31 July 2020)
Petra Rouse
Caroline Vaile (appointed 15 December 2020)

Company registered number

06800689

Charity registered number

1130149

Registered office

Windchimes
Reynolds Close
Herne Bay
Kent
CT6 6DS

Company secretary

C N Wood

Accountants

Kreston Reeves LLP
Chartered Accountants
37 St Margaret's Street
Canterbury
Kent
CT1 2TU

Bankers

Lloyds
49 High Street
Canterbury
Kent
CT1 2SE

SNAAP

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Trustees' report for the year ended 31 March 2021

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2020 to 31 March 2021. 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 Charity comply with the current statutory requirements, the requirements of the Charity'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.

Coronavirus pandemic (Covid-19)

In December 2019, the first recording of the Covid-19 virus was made in the Wuhan district of China and the virus spread to almost every country around the world. A high number of deaths have been recorded in the UK and around the world involving Covid-19.

In March 2020, the UK Government introduced severe restrictions on the movement of people to try to restrict the spread of the virus in the UK and to reduce the impact on the NHS. These restrictions remained throughout the year, with a minor relaxation in the summer before the second wave of the pandemic occurred towards the end of 2020.

At all times SNAAP (Special Needs Advisory and Activities Project) followed the advice from the Government and the medical experts. In March 2020, SNAAP closed its clubs and activities in order to ensure the health and well-being of the children, their families and its staff was not endangered.

The families fully supported the measures taken by SNAAP and communication with the families plays an important part in dealing with the side effects of the government controls. Since the lockdown we have been creative in opening up many clubs and activities using technology such as Zoom and other means to ensure social distancing is strictly adhered to. Our family support team has been working hard to ensure families receive the best advice and guidance during this difficult period.

The effects of the pandemic can be seen throughout the economy with job losses and many employees being furloughed. The charity sector, being reliant on fund raising activities, has been severely affected and SNAAP has made great efforts to ensure that it is well placed to meet the challenges ahead.

The Government has introduced a vaccine programme to help overcome the pandemic and is confident that there will be an economic 'bounce back' once Government restrictions are lifted. As life returns to normal in 2021, SNAAP will step up its activities and support for its users and will continue to work hard to ensure adequate funding is available.

During the pandemic SNAAP has worked hard to maintain sufficient reserves to ensure our core activities continue for the benefit of our users and their families.

Public benefit

SNAAP's charitable purposes are for public benefit and fall within the description 'the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage' in the Charities Act.

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Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

a. Policies and objectives

In planning our 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)' and ensure that, through regular consultation with our service users, we provide services that meet their needs.

Our focus remains on providing leisure and social activities for disabled children and young people and support and information to their parents and carers.

We seek feedback from our families continuously and this, along with monitoring and evaluating of our activities, ensures that our work remains focused on our stated aims and objectives and also proves we are providing high quality services.

We also ensure that the whole family's needs are taken into consideration, including non-disabled siblings when organising events.

We ask families to make a small contribution for many of SNAAP's activities, but if a family is unable to pay, due to its financial circumstances, we make sure the service is still available to them.

SNAAP works with a wide range of members of the public such as professionals, supporters, funders, interested parties and volunteers which therefore also benefits the general public.

For a list of all our activities visit our website www.snaap.org.uk.

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)'.

Achievements and performance

a. Main achievements of the Charity

During the financial year we modified the range of services offered to disabled children and young people and their parents and carers in line with Government restrictions and guidance. However, we have continued to make progress towards delivering targets set out in our strategic plan, a copy of which is available on our website www.snaap.org.uk

We pride ourselves on quality service and innovation. We continually review our programme of activities to ensure we remain up to date in the provision of care and services. Our number one focus is disabled children and their families.

Our close co-operation with our sponsors, such as Canterbury City Council and Kent County Council (KCC) enables us to provide vital services such as Saturday clubs and Holiday clubs for high-needs disabled children who live in Canterbury, Swale and Shepway districts.

We are based at Windchimes which is a dedicated disabled children's centre in Herne Bay. Through the centre or by direct contact we are often called upon to help a parent or carer. The support and advice we are able to provide is a core part of our service and is open to all families in need of our support.

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**Trustees' report (continued)
for the year ended 31 March 2021**

Achievements and performance (continued)

Our dedicated family support officer provides information and bespoke one-to-one support to families, specifically targeted at those in crisis situations. We are pleased to be able to offer this valuable service which helps families deal with multiple problems they face from time-to-time. Our network ensures that no one is left alone at a critical time in their lives. When allowed, we also offer a monthly drop-in session at a local venue where families with disabled children can access information and advice.

We have seen more mental health issues in our disabled children and young people and have addressed this by providing mindfulness sessions for small groups of children over a six week period. At these sessions we share and teach simple ways of how to control anxiety and how to identify and manage triggers that might lead to disruptive behaviour. We have also introduced a weekly virtual support network for parents and carers of our children and young people, and have also introduced 'Hug in a Mug' where a parent/carer can meet a member of SNAAP staff in a café on a one-to-one basis to talk through issues when permitted.

Our programme of after school and school holiday leisure activities was affected during the year, particularly our weekly Stay and Play after school club and fortnightly Zone Out youth club. However, we provided many activities, such as Zoom fitness, story-telling and targeted activities, the latter being particularly focussed for the young people who usually attend the youth club. When we were able to run activities in the school holidays, numbers often had to be restricted and bubbles had to be maintained as we were taking the children into the community.

We continued to run the KCC funded Saturday and school holiday clubs for high needs children when restrictions permitted. However, the numbers at these clubs were seriously restricted and we maintained 'bubbles' to keep both children and staff safe.

The "Community Share" scheme we started at the end of 2018 allows families to share unwanted items, such as clothes and toys, with other families. Such is its success that we expanded this to include food and other items from supermarkets which had been donated by members of the public or which would otherwise be discarded because of 'use by' dates. During this pandemic there are more and more families in need of financial help, and this simple and amazing idea fulfils a dual purpose in that families in need are supported by the "Community Share" scheme and items which would be destined for the landfill are "recycled" in the community.

We continue to maintain an extensive toy and resource library and the loan of resources has been very effective.

When restrictions allow, the baby and toddler group, SNAAP-EY's, for children with additional needs is immensely popular with families. It allows our specialist team to provide advice and support to parents who are often feeling confused and isolated about the future for them and their child.

The accessible beach hut we lease in Whitstable continues to be a valuable and much appreciated facility by our families. Although we have been unable to use it regularly during the year because of Government restrictions, we believe it continues to be an important part in our provision of services. We were able to use it for a range of SNAAP activities in the summer and usually offer it to families for a small hire fee which also proves popular during the summer holidays.

As we continue to develop new schemes, we use our website and social media tools, such as Facebook and Instagram, to publicise our new and existing services and connect with our service users. This multimedia approach enables us to communicate effectively with our families and supporters.

SNAAP

(A company limited by guarantee)

Trustees' report (continued) for the year ended 31 March 2021

Achievements and performance (continued)

We would like to thank all those who have provided funding, advice and undertaken many challenges to support our charity during the year. Our thanks also go to Bambinoes and Seaside shops in Herne Bay who have chosen SNAAP as their charity beneficiary.

We also thank Gordon Johnson who retired as a Trustee after many years with SNAAP. Gordon worked tirelessly for the charity and we thank him for his long association and for his contribution over the years.

We welcome Cally Vaile as a Trustee. Cally was elected as a Trustee in December 2020 and brings a wealth of experience especially in the field of child health as well as the charity sector.

Finally, we thank all SNAAP staff and volunteers for their hard work and professionalism during the year, so that disabled children and their families living in East Kent can benefit from SNAAP's services.

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 Reserves Policy is to ensure the stability of the mission, activities, employment, and ongoing operation of the organisation.

The General Reserve (£61,438) is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. The General Reserve may also be used for one-time, nonrecurring expenses that will build long-term capacity, such as staff development, research, or investment in infrastructure.

The General Reserve is not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of SNAAP for the General Reserve to be used and replenished within a reasonably short period of time.

The target minimum General Reserve is equal to six months of average operating costs. Based on the results over the last three years, this gives a minimum acceptable level of General Reserves of around £25,000. The Trustees shall review this annually to ensure that it remains appropriate to the Charity, and shall adjust it where considered to be necessary. The calculation of average monthly operating costs includes all recurring, predictable expenses such as salaries and benefits, rent, office, travel, and ongoing professional services. Depreciation and other non-cash expenses are not included in the calculation.

The Designated Reserve (£18,585) is to ensure sufficient money is available to meet redundancy costs in the event that the number of staff need to be reduced because of a lack of available funding or cessation of an activity.

Restricted Reserves (£59,693) are balances of funding secured for specific purposes, when the funding organisation requires the funding to be used on a project and where work is continuing. Costs against these funds are recorded as they are incurred.

SNAAP

(A company limited by guarantee)

**Trustees' report (continued)
for the year ended 31 March 2021**

c. Review of financial position

The total income for the year amounted to: £186,079 (£146,171 restricted and £39,908 unrestricted). The associated expenditure for the year was £198,566 (£124,996 restricted and £73,570 unrestricted). This gives a net deficit in funds for the year of £12,487 (there was a surplus on restricted funds of £21,175 and a deficit on unrestricted funds of £33,662). This deficit, when taken from the brought forward balance of reserves from 2019/20, of £152,203, gives total reserves carried forward to 2021/22 of £139,716 (£59,693 restricted and £80,023 unrestricted). This is considered to be a reasonable level of funds to be carrying forward, given the current economic difficulties resulting from the Covid-19 pandemic, however the Trustees will of course continue to regularly monitor and forecast the financial position of the Charity in order to ensure that no funding issues arise.

We continue to ensure that funds donated for restricted purposes are properly recorded and accounted for. The principal sources of funds in 2020-21 were:

Kent County Council's Saturday and Summer Clubs in Swale, Canterbury and Shepway (restricted)	£112,809
Canterbury City Council Strategic Grant Fund (restricted)	£6,750

This year, 82% (£162,478) of the expenditure can be attributed directly to SNAAP's core activities, with £38 to fundraising and £36,050 related to support and governance costs for the Charity.

Structure, governance and management

a. Constitution

SNAAP is registered as a charitable company limited by guarantee, with company number 06800689 and was set up by a Trust Deed on 14 December 2004. The Charity is governed by a Memorandum and Articles of Association adopted on 22 June 2011.

The Charity's objects are principally for the relief of children and young persons with disabilities or special needs, living in the East Kent area, by the provision of information, advice and support to their parents, leisure activities for the children and young people and such other charitable activities as the Trustees in their absolute discretion shall decide.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years after which they must be re-elected. All Trustees give their time voluntarily and received no benefits from the Charity. The Trustees hold an Annual General Meeting to which members and their families are invited.

c. Organisational structure and decision-making policies

The Charity is controlled by the Trustees, who meet on a regular basis and are responsible for the strategic direction of the Charity. The Trustees delegate the day-to-day responsibilities for the provision of activities, finance and fundraising of the Charity to the Manager. The Manager in turn is responsible for ensuring the Charity delivers its day to day operations and meets the aims and objectives of the Charity.

SNAAP

(A company limited by guarantee)

**Trustees' report (continued)
for the year ended 31 March 2021**

Structure, governance and management (continued)

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods and the effects of Covid-19

The Trustees will continue to support the objectives of the Charity for the foreseeable future.

In assessing our commitments for 2021/22 we anticipate that there will be a shortfall in income to meet certain activities. We believe that Covid-19 will continue to affect our ability to provide essential activities and it will be some time before the country and SNAAP have returned to normality. It is important that we recognise that this virus may stay in a variety of forms and we must be in a position to manage it accordingly; it will remain a key element in our planning for future years. The Trustees are of the opinion that the shortfall arising on specific activities will be met from General (Unrestricted) Reserves.

National Lottery Community Fund

The Trustees are delighted to announce that SNAAP has been selected by the National Lottery Community Fund to be allocated a grant for five years from April 2021. The fund is to be used to for our Family Play Days and to support our activities for disabled children and their families.

In selecting SNAAP to be part of their family a representative of the National Lottery Community Fund said that they are "proud to support the good work you do, using funding raised by National Lottery players for good causes. It's thanks to them that we give out more than £500 million to charities, community and voluntary groups each year".

SNAAP are grateful for their support and we thank National Lottery players for their support.

All the Trustees and staff are proud to be a part of a family of fantastic organisations that are making communities across the UK better places to be.

SNAAP

(A company limited by guarantee)

Trustees' report (continued) for the year ended 31 March 2021

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 income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

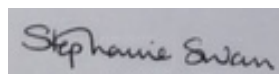
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject 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.

Approved by order of the members of the Board of Trustees on their behalf by:

25 June 2021

and signed on



Stephanie Swan
Chair of Trustees

SNAAP

(A company limited by guarantee)

Independent examiner's report for the year ended 31 March 2021

Independent examiner's report to the Trustees of SNAAP ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated: 28 June 2021

S M Rouse

FCCA DChA

Kreston Reeves LLP

Chartered Accountants

Canterbury

SNAAP**(A company limited by guarantee)****Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	38,583	146,123	184,706	230,722
Other trading activities	4	733	48	781	4,667
Investments	5	592	-	592	1,025
Total income		39,908	146,171	186,079	236,414
Expenditure on:					
Charitable activities	6	73,570	124,996	198,566	243,631
Total expenditure		73,570	124,996	198,566	243,631
Net movement in funds		(33,662)	21,175	(12,487)	(7,217)
Reconciliation of funds:					
Total funds brought forward		113,685	38,518	152,203	159,420
Net movement in funds		(33,662)	21,175	(12,487)	(7,217)
Total funds carried forward		80,023	59,693	139,716	152,203

The notes on pages 12 to 24 form part of these financial statements.

SNAAP

(A company limited by guarantee)

Registered number: 06800689

Balance sheet as at 31 March 2021

	Note		2021 £	2020 £
Current assets				
Debtors	9	496	1,959	
Investments	10	-	50,000	
Cash at bank and in hand		151,610	103,689	
		152,106	155,648	
Creditors: amounts falling due within one year	11	(12,390)	(3,445)	
Total net assets			139,716	152,203
Charity funds				
Restricted funds			59,693	38,518
Unrestricted funds			80,023	113,685
Total funds			139,716	152,203

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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 and signed on their behalf by:

25 June 2021

Stephanie Swan

Stephanie Swan
Chair of Trustees

The notes on pages 12 to 24 form part of these financial statements.

SNAAP

(A company limited by guarantee)

Notes to the financial statements for the year ended 31 March 2021

1. General information

SNAAP is a company limited by guarantee in the United Kingdom. The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are set out on page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member.

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.

SNAAP 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 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

SNAAP

(A company limited by guarantee)

Notes to the financial statements for the year ended 31 March 2021

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.4 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Charitable activities are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity.

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Whilst the impact of the Covid-19 pandemic has been assessed by the Trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the Charity's future activities. However, taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

SNAAP

(A company limited by guarantee)

Notes to the financial statements for the year ended 31 March 2021

2. Accounting policies (continued)

2.6 Government grants

Government grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.7 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.

2.8 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.9 Debtors

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

2.10 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.

2.11 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.

2.12 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.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

SNAAP**(A company limited by guarantee)****Notes to the financial statements
for the year ended 31 March 2021****3. Income from donations and legacies**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	22,442	2,696	25,138	56,240
Grants	-	143,427	143,427	174,482
Furlough income	16,141	-	16,141	-
Total donations and legacies	38,583	146,123	184,706	230,722
Total 2020	26,837	203,885	230,722	

Analysis of grants

	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
CCC - The Strategic Grant Fund (CCC - Single Gateway)	6,750	6,750	18,000
KCC - Festability	2,000	2,000	2,000
KCC - DCS Swale Term Time and Holiday Activities	49,815	49,815	49,815
KCC - DCS Canterbury Term Time and Holiday Activities	35,120	35,120	35,120
KCC - DCS Shepway Term Time and Holiday Activities	27,874	27,874	28,374
NHS - Confident Me (Autism Pilot)	5,000	5,000	3,329
SNAAP-EY's	2,931	2,931	-
KCF - Resilience and Individual	7,437	7,437	-
Henry Smith Charity	6,500	6,500	-
Tesco Groundwork - Sports Club	-	-	776
Mary Sheridan Charity - Early Years and Community Share	-	-	2,513
Global's Make Some Noise - Family Activity Programme	-	-	34,555
Total grants	143,427	143,427	174,482
Total 2020	174,482	174,482	

SNAAP**(A company limited by guarantee)****Notes to the financial statements
for the year ended 31 March 2021****4. Fundraising income**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising	733	48	781	4,667
Total 2020	3,234	1,433	4,667	

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest received	592	592	1,025
Total 2020	1,025	1,025	

SNAAP**(A company limited by guarantee)****Notes to the financial statements
for the year ended 31 March 2021****6. Charitable activities**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Direct costs				
Fundraising costs	38	-	38	551
Other staff costs	794	4,072	4,866	12,710
Cost of activities	12,500	19,090	31,590	33,623
Wages and salaries	41,809	77,792	119,601	150,436
National insurance	1,157	3,696	4,853	4,320
Pension costs	599	969	1,568	1,290
Total direct costs	56,897	105,619	162,516	202,930
Support costs				
Advertising	-	231	231	-
Telephone	-	45	45	905
Computer costs	323	144	467	1,341
Office costs	206	20	226	763
Rent	2,368	78	2,446	5,607
Travel	-	-	-	28
Insurance	484	-	484	1,931
Printing, postage and stationery	176	33	209	2,146
Subscriptions	79	-	79	67
Bank and payroll charges	1,025	-	1,025	1,288
Sundry expenses	-	-	-	394
Accountancy fees	1,938	-	1,938	1,813
Wages and salaries	9,194	18,047	27,241	21,625
National insurance	116	779	895	1,897
Pension costs	764	-	764	896
Total support costs	16,673	19,377	36,050	40,701
Total charitable activities costs	73,570	124,996	198,566	243,631
Total 2020	51,837	191,794	243,631	

SNAAP

(A company limited by guarantee)

Notes to the financial statements for the year ended 31 March 2021

7. Staff costs

	2021 £	2020 £
Wages and salaries	146,842	172,061
National insurance	5,748	6,217
Pension costs	2,332	2,186
	<u>154,922</u>	<u>180,464</u>

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

	2021 No.	2020 No.
Employees	<u>33</u>	<u>27</u>

No employee received remuneration amounting to more than £60,000 in either year.

The total remuneration and benefits, including employer's national insurance contributions, received by the Charity's key management personnel during the year amounted to £37,965 (2020: £37,723).

SNAAP

(A company limited by guarantee)

Notes to the financial statements for the year ended 31 March 2021

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

9. Debtors

	2021 £	2020 £
Due within one year		
Prepayments and accrued income	496	1,959
	<u>496</u>	<u>1,959</u>

10. Current asset investments

	2021 £	2020 £
Short-term deposits	-	50,000
	<u>-</u>	<u>50,000</u>

11. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	12,390	3,445
	<u>12,390</u>	<u>3,445</u>
	2021 £	2020 £
Deferred income at 1 April 2020	1,645	-
Resources deferred during the year	10,500	1,645
Amounts released from previous periods	(1,645)	-
Deferred income at 31 March 2021	<u>10,500</u>	<u>1,645</u>

SNAAP
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds					
Redundancy Fund	18,585	-	-	-	18,585
	<u>18,585</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,585</u>
General funds					
General Funds	95,100	39,908	(73,570)	-	61,438
Total Unrestricted funds	<u>113,685</u>	<u>39,908</u>	<u>(73,570)</u>	<u>-</u>	<u>80,023</u>

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Restricted funds					
CCC - The Strategic Grant Fund	-	6,750	(6,750)	-	-
CCC - Film Club	324	-	-	-	324
KCC - Festability	-	2,000	-	-	2,000
KCC - DCS Term Time Activities Canterbury	650	16,121	(12,545)	-	4,226
KCC - DCS Term Time Activities Swale	837	24,816	(18,720)	-	6,932
KCC - DCS Term Time Activities Shepway	-	13,374	(9,668)	-	3,706
KCC - DCS Holiday Activities Canterbury	-	18,999	(15,274)	-	3,725
KCC - DCS Holiday Activities Swale	-	25,000	(17,703)	-	7,297
KCC - DCS Holiday Activities Shepway	-	14,500	(13,039)	-	1,460
Buzz Canterbury	4,265	-	(1,540)	-	2,726
Police & Crime - Specialist Library	-	500	(145)	-	355
Global's Make Some Noise - Family Activity Programme	1,424	-	(1,424)	-	-
SNAAP - EY's	4,522	2,931	(3,083)	-	4,370
Community Share	1,881	1,274	(1,504)	-	1,651
Beach Hut	625	700	(875)	-	450
Winter Wonderland	3,201	-	(83)	-	3,118
Youth Club	1,181	846	(1,268)	-	759
Stay and Play	5,519	103	(1,949)	-	3,673
Sports Club	3,366	-	(509)	-	2,857
Lady Mayoress of Canterbury - Family Support Worker	10,723	-	(7,389)	-	3,334
NHS - Confident Me / Autism Pilot	-	5,000	(1,524)	-	3,476
Kent Community Foundation - Family Support Worker	-	6,758	(6,758)	-	-
Henry Smith Charity	-	6,500	(3,246)	-	3,254
	<u>38,518</u>	<u>146,171</u>	<u>(124,996)</u>	<u>-</u>	<u>59,693</u>
Total of funds	<u>152,203</u>	<u>186,079</u>	<u>(198,566)</u>	<u>-</u>	<u>139,716</u>

Purposes of restricted funds

CCC - The Strategic Grant Fund (formerly CCC - Single Gateway)
The purpose of this grant is a contribution towards the core costs of the Charity.

CCC - Film Club
This provides a relaxed monthly film club at Windchimes and funding pays for the film license and staffing.

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Notes to the financial statements
for the year ended 31 March 2021

12. Statement of funds (continued)

KCC - Festability

Festability. Providing SNAAP staff to this inclusive music festival enabling our families to attend. Staff provide support to our families including helping to manage behaviour, personal care and feeding.

KCC - Disabled Children's Service's Term Time Activities (formerly Saturday Club)

This funding paid for a regular specialist weekend club for disabled children and young people aged 8-17 living in the Canterbury, Swale and Shepway areas of Kent providing parents and carers with a short break while their children have fun.

KCC - Disabled Children's Service's Holiday Activities (formerly Summer Play Scheme)

This funding paid for a specialist play scheme for disabled children aged 8-17, in the Canterbury, Swale and Shepway districts run throughout the summer school holiday, providing parents and carers with a short break while their children have fun.

Buzz Canterbury (formerly KCC Disabled Children's Services Buzz (Canterbury))

This scheme provides children, with less complex needs, a holiday playscheme. The children are aged 8-15.

St Nicholas School

To provide activities and support to pupils of the school in agreement with the school.

Global's Make Some Noise - Family Activity Programme

This funding provides Play Staff, a Cook and Family Support Worker at our Stay & Play club, as well as providing staff for family days out throughout school holidays.

SNAAP - EY's

A weekly drop in support group for parents and carers of babies and toddlers with additional needs.

Community Share

Ensuring families who are struggling to make ends meet have access to free food/toiletries and other essentials, including second hand children's clothes and shoes. Some of these items are donated by local supermarkets.

Beach Hut

Monies raised to gain access to a beach hut in Whitstable for use by SNAAP families.

Winter Wonderland

This funding helps us to provide this biennial event at Christmas which is held at Windchimes.

Youth Club

Funding supports all our weekly youth provision; Inclusive Us and Zone Out.

Stay and Play

This funding provides staffing to support this after-school drop-in group.

Sports Club (formerly Whitehead Monckton Charitable Foundation - Sports Club)

This funding supports our sports club which is held fortnightly in Canterbury for disabled children.

Lady Mayoress of Canterbury - Family Support Worker

The money raised from being one of the Lady Mayoress Charities is funding our Family Support Worker for 14 hours a week during term time.

NHS - Confident Me / Autism Pilot

Working in partnership to help children waiting for an assessment for autism and/or ADHD in the Canterbury area by producing an Information Handbook and staffing pilot events. Also to help children better manage their anxieties and behaviour, providing them with guidance and strategies over a six week period.

Police & Crime Kent

Funds to pay for new books for our specialist library. These are free for our families to borrow and offer an extensive range of books on a range of issues concerning special needs and disability.

Kent Community Foundation - Family Support Worker

This fund provided additional hours to help our Family Support Worker manage the difficulties our families were facing during Covid-19.

Henry Smith Charity

Has funded our Stay & Play after school club for 2 years which includes Play Support Workers and a cook.

SNAAP
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds					
Redundancy Fund	13,596	-	-	4,989	18,585
Buzz Canterbury	4,789	-	(4,789)	-	-
	<u>18,385</u>	<u>-</u>	<u>(4,789)</u>	<u>4,989</u>	<u>18,585</u>
General funds					
General Funds	116,041	31,096	(47,048)	(4,989)	95,100
Total Unrestricted funds	<u>134,426</u>	<u>31,096</u>	<u>(51,837)</u>	<u>-</u>	<u>113,685</u>

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Restricted funds					
CCC - The Statagic Grant Fund	-	18,000	(18,000)	-	-
CCC - Film Club	445	-	(121)	-	324
KCC - Festability	-	2,000	(2,000)	-	-
KCC - DCS Term Time Activities Canterbury	-	16,121	(15,471)	-	650
KCC - DCS Term Time Activities Swale	-	24,815	(23,978)	-	837
KCC - DCS Term Time Activities Shepway	-	13,374	(13,374)	-	-
KCC - DCS Holiday Activities Canterbury	-	18,999	(18,999)	-	-
KCC - DCS Holiday Activities Swale	-	25,000	(25,000)	-	-
KCC - DCS Holiday Activities Shepway	-	15,000	(15,000)	-	-
Buzz Canterbury	-	4,568	(303)	-	4,265
St Nicholas School	309	-	(309)	-	-
Global's Make Some Noise - Family Activity Programme	2,014	34,555	(35,145)	-	1,424
SNAAP - EY's	5,484	3,997	(4,959)	-	4,522
Community Share	1,000	1,112	(232)	-	1,881
Beach Hut	-	2,615	(1,990)	-	625
Winter Wonderland	3,121	80	-	-	3,201
Youth Club	3,160	1,905	(3,884)	-	1,181
Stay and Play	3,663	3,400	(1,544)	-	5,519
Sports Club	5,798	1,382	(3,814)	-	3,366
Lady Mayoress of Canterbury - Family Support Worker	-	15,066	(4,343)	-	10,723
NHS - Autism Pilot	-	3,329	(3,329)	-	-
	<u>24,994</u>	<u>205,318</u>	<u>(191,794)</u>	<u>-</u>	<u>38,518</u>
Total of funds	<u>159,420</u>	<u>236,414</u>	<u>(243,631)</u>	<u>-</u>	<u>152,203</u>

SNAAP**(A company limited by guarantee)****Notes to the financial statements
for the year ended 31 March 2021****13. Summary of funds****Summary of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Designated funds	18,585	-	-	18,585
General funds	95,100	39,908	(73,570)	61,438
Restricted funds	38,518	146,171	(124,996)	59,693
	<u>152,203</u>	<u>186,079</u>	<u>(198,566)</u>	<u>139,716</u>

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds	18,385	-	(4,789)	4,989	18,585
General funds	116,041	31,096	(47,048)	(4,989)	95,100
Restricted funds	24,994	205,318	(191,794)	-	38,518
	<u>159,420</u>	<u>236,414</u>	<u>(243,631)</u>	<u>-</u>	<u>152,203</u>

SNAAP

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Notes to the financial statements for the year ended 31 March 2021

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	92,413	59,693	152,106
Creditors due within one year	(12,390)	-	(12,390)
Total	80,023	59,693	139,716

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Current assets	117,130	38,518	155,648
Creditors due within one year	(3,445)	-	(3,445)
Total	113,685	38,518	152,203

15. Pension commitments

The Charity operates 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 £2,332 (2020: £2,186). There were no contributions outstanding (2020: £Nil) at the Balance sheet date.

16. Operating lease commitments

At 31 March 2021 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	6,115	6,115

17. Related party transactions

The Charity has not entered into any related party transactions during the financial year (2020: £Nil) and there are no balances outstanding at the Balance Sheet date (2020: £Nil).