

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

SNAAP
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Financial Statements
Year ended 31 March 2023

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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

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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

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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.

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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)'.

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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.

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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.

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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:

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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 on 11/09/23 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

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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.

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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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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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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

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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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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	7,837	30,330
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		76,200	61,511
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.

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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.

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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>

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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).

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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	76,200	102,587	178,787

	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	61,511	45,574	107,085

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	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)	–
Robert Gavron Charitable Trust – 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	(282,055)	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.