

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

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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.

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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.

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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)'.

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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.

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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.

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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

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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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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

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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.

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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.

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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.

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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
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Canterbury
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CT1 3DN

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Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
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.

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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	22,552	7,837
Net current assets		<u>130,753</u>	<u>178,787</u>
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.

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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.

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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.

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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	—	—	—

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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>500</u>	<u>—</u>	<u>500</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>

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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>

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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).

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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>

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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

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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

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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	81,883	48,870	130,753

	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	76,200	102,587	178,787

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.

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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.