

SNAPS Yorkshire CIO

England & Wales · Charity number 1171244

Details

Other names	SPECIAL NEEDS & PARENT SUPPORT (YORKSHIRE) CIO, SNAPS (YORKSHIRE)
Status	Registered
Legal form	CIO
Registered	2017-01-23
Register	View on the Charity Commission register

Contact

Address	17A Earlswood Avenue Leeds LS8 2AF
Phone	07813028594
Email	chriseatwell@aol.com
Website	www.snapsyorkshire.org

Activities

Objects: 1) TO HELP MEET THE NEEDS OF PARENTS AND CARERS OF CHILDREN WITH ADDITIONAL NEEDS BY THE PROVISION OF SUPPORT AND ADVOCACY, ADVICE AND INFORMATION. 2) TO PROMOTE HEALTH AND EDUCATION FOR CHILDREN WITH ADDITIONAL NEEDS AND THEIR PARENTS AND CARERS. 3) TO PROVIDE EDUCATIONAL AND RECREATIONAL FACILITIES IN INTERESTS OF SOCIAL WELFARE FOR CHILDREN WITH ADDITIONAL NEEDS AND THEIR PARENTS AND CARERS SO THAT CONDITIONS OF LIFE MAY BE IMPROVED.

Activities: The provision of therapeutic support via hydrotherapy, rebound therapy and swimming for children with additional needs, aged between 1 and 16, along with fun and educational activities, and including the whole family.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£486,215	£345,490	-	-
2024-03-31	£415,969	£289,696	-	-
2023-03-31	£184,322	£260,294	-	-
2022-03-31	£174,351	£173,609	-	-
2021-03-31	£211,124	£111,599	-	-

Trustees

Name	Role	Appointed
CHRISTOPHER JOHN EATWELL	Chair	2014-09-08
GREGORY JOHN LIMB		2024-12-10
Hannah Victoria Naylor		2024-11-14
Lora Jane Bedford		2017-11-15
ROSS ANTHONY McWILLIAMS		2025-11-15
Roberta Gamba		2025-03-19
Serina Dale		2025-03-19
Shelley Marie Sheridan		2022-11-26
Sunjayee Ravindra Chauhan		2020-01-18
Thomas Baldwin Wake		2021-11-11
Victoria Jane Harris		2018-11-21

SNAPS Yorkshire CIO

England & Wales - Charity number 1171244

Accounts

SNAPS Yorkshire CIO

Charity number 1171244

Annual Report and Financial Statements

for the year ended 31 March 2025



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COMMUNITY ACCOUNTING
WEST YORKSHIRE

SNAPS Yorkshire CIO

Annual Report and Financial Statements for the year ended 31 March 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

SNAPS Yorkshire CIO

Trustees' report for the year ended 31 March 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Christopher Eatwell	Chair	
Ross McWilliams	Vice chair	Resigned 13 November 2024
Paul Rowson	Vice chair	
Howard Pickles	Treasurer	Deceased 16 June 2024
Deborah Hingerton		Resigned 22 September 2025
Lora Bedford		
Victoria Harris		
Sunjayee Chauhan		
Thomas Wake		
Shelley Sheridan		
Hannah Naylor		Appointed 14 November 2024
Gregory Limb	Treasurer	Appointed 10 December 2024
Roberta Gamba		Appointed 19 March 2025
Serina Dale		Appointed 19 March 2025
Charity number	1171244	Registered in England and Wales

Registered and principal address

17a Earlswood Avenue
Leeds
LS8 2AF

Bankers

Barclays Bank PLC
Leeds 2
Leicestershire
LE87 2BB

Shawbrook Bank Limited
Lutea House
Warley Hill Business Park
Great Warley
Essex CM13 3BE

Redwood Bank Limited
The Nexus Building
Broadway
Letchworth Garden City
SG6 3TA

United Trust Bank Limited,
1 Ropemaker Street,
London, EC2Y 9AW

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 23 January 2017 as amended on 11 February 2025 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

SNAPS Yorkshire CIO

Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

The charity's objects

To help meet the needs of parents and carers of children with additional needs by the provision of support and advocacy, advice and information.

To promote health and education for children with additional needs and their parents and carers.

To provide educational and recreational facilities in the interests of social welfare for children with additional needs and their parents and carers so that conditions of life may be improved.

The charity's main activities

Special Needs & Parent Support (Yorkshire) CIO (SNAPS) runs what is primarily a Saturday support group with a range of therapeutic and other support activities, specifically for children with additional needs. It also provides the opportunity for the whole family to participate, including siblings, and for the parents to socialise, swap stories and experiences, and learn from each other.

Activities include hydrotherapy, rebound therapy, music therapy, arts and crafts, boccia, music activities, soft play, and a separate football training activity, with other activities as needs are identified, and funding allows. In addition the charity delivers support directly to families through Family Support, along with counselling sessions for parents.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education through promoting the inclusion of families with children with additional needs.

SNAPS aims to support any family with a disabled child who requires support. SNAPS supports the whole family and meets at a weekend to positively promote inclusion.

Achievements and performance

The past year has been one of significant progress for SNAPS, particularly with a superb fundraising effort and continuing to improve the external awareness of our charity, and our position and profile in Leeds and West Yorkshire. A long standing project for SNAPS has been how to achieve growth and, after considerable effort and time spent, the decision was taken by the Board and Senior Team that owning our own building would, for now, be a step too far. Instead we continue to look for other opportunities – and so, in September 2025, SNAPS opened at a third site in Leeds, which is excellent news.

This review looks at four specific areas – Operations, Finance, the Board of Trustees, and the future of SNAPS.

Operations

This has been another period of challenge for many of our children and families, faced with declining public services and reducing support for the charity sector from both national and local government, and increasing living costs. It is clear that many services and charities are continuing to struggle in the post-pandemic period. The SNAPS' team has been working at full stretch to meet the burgeoning need, as shown by the extensive backlog of children and families on our waiting lists. Many of the recipients have expressed their thanks for the positive support received and the continuity provided by our on-going presence. We have also shown creativity through the provision of multiple therapeutic supports, including music, dance, art and animals, and expanding to include support for older children. The quality of our operational support and governance continues to be recognised by those in authority, and our opinion is being sought on specific charity sector issues.

SNAPS Yorkshire CIO

Trustees' report (continued) for the year ended 31 March 2025

Achievements and performance continued

Operations continued

We have also focussed on ensuring that our team of employees and volunteers, and in particular their mental health and wellbeing, is supported at all times. SNAPS has continued to be able to successfully recruit new team members, who have then been fully trained and are delivering our services to, and above, the required standards. We have continued to review and improve our management and policy structures, such as business and financial planning, and strategic development, and have invested in planning for further growth, both for this financial year and beyond.

The long running search for an additional site to enable SNAPS to deliver a more extensive range of supportive therapies and meet the identified need across the region has finally been successful and we opened services at the Co-op Brierley site in Cross Green, Leeds, in September 2025. In addition, SNAPS is represented on all relevant committees of Leeds City Council where the voice of our families needs to be heard, on the Leeds Community Foundation Charity Advisory Group, and we continue to host the Leeds Parent Carer Forum, having assisted in their re-establishment in 2023. We also continue to support and chair the West Yorkshire Children's Additional Needs Network, now 108 organisations strong, which SNAPS co-founded in 2016, to improve the flow of information and communication between charities and statutory bodies from education, healthcare and Local Government across the region.

Finances

Although raising funds has continued to be challenging in a market place which has been stretched ever tighter by the tough economic conditions prevailing, our fundraising team has significantly outperformed expectations and delivered a strong result. As a result of the generosity of our many supporters and a lot of hard work from the team, SNAPS ended the current year in an excellent financial position, and stronger than ever before, which helps the charity become as sustainable as possible, and expand our services to the new Brierley site.

Amongst our contributors, it is important to mention the Alerce Trust, along with an increasing number of individual and corporate supporters. SNAPS has a good story to tell and we tell it well, and have shown that we can competently manage the steady growth required to build a successful organisation and expand the provision of service to the families of Leeds and West Yorkshire. SNAPS is an independent charity, not an agency of social services or Leeds City Council, and we take no financing from local or national government in any form, other than grants of £20,837 per annum in respect of Leeds Parent Carer Forum, for whom SNAPS acts as the host organisation following their re-establishment. In the current economic climate, and with cuts to government contractual grants so prevalent, our independence has been seen by our funders as a strength.

The Board of Trustees

We are fortunate in having a group of talented volunteers with widely differing backgrounds and skills to be the current Board of Trustees, including hard pressed parents, to help set strategy and provide oversight of our work, and I would like to acknowledge their hard work and contribution in the last year in helping to deal with the issues facing the charity. During this period, we have managed to retain the invaluable services of 8 Trustees, as well as recruiting 4 new Trustees, with a wide range of lived and professional experience, which helps to provide stability, certainty and continuity.

The future of SNAPS

The challenges facing small and medium sized charities cannot be under-estimated, but as Chair, I am confident that we will continue to develop and grow, supported by the good will and contributions of our many families, supporters and stakeholders. Since 2015, SNAPS has grown by a factor of at least 12 times in terms of provision of services, income and reserves, which is a tremendous performance in a demanding market place, and an excellent advertisement for the hybrid business model which we have adopted, developed and used to such advantage.

During the year SNAPS was extensively reviewed by a group of management consultants from Pilotlight, and 'passed' with flying colours, an accolade which was reflected by the charity winning the national Charity Governance Award for the quality of its governance. The good news in this Review is down to the hard work and determination of the team and the family that is SNAPS

SNAPS Yorkshire CIO

Trustees' report (continued) for the year ended 31 March 2025

Financial review

The net income for the year was £140,725, including net income of £164,533 on unrestricted funds and net expenditure of £23,808 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £370,040.

Included within the reserves is a sum of £50,000 designated towards the TOBI project (see note 8).

The trustees consider the ideal level of reserves held should be set within a range, with a lower limit and an upper limit in place.

The lower limit will be set at a level to ensure that all the financial commitments facing the organisation in case SNAPS was required to close down suddenly, can be covered - this means the salary and redundancy commitments towards our employees, the contractual commitments towards our specialists employed on contracts for services, and rental and other contractual agreements. SNAPS has operated in recent years on an 'asset light' basis, in that the charity rents operating space, and has few other physical assets beyond computers and play equipment. We do not utilise a rented office space, which makes a significant difference in terms of financial liabilities.

In line with guidance from the charity commission and considering SNAPS operating costs in recent years and our 'slim line' operating model, the charity sets the lower limit at roughly 4 months of operating costs.

The upper limit is set with reference to providing an ongoing level of service to our service users. Our service users are vulnerable members of the Leeds community and would be detrimentally impacted if our services were to shut without an appropriate timescale to find replacement services. Many of the children we support rely heavily on the physiotherapy we provide to them as well as the family support we give to their wider families. The Trustees therefore consider setting the upper limit at 10 months of operating costs. This would give service users time to research, find and secure alternative provision elsewhere.

Based on projected expenditure in 2025/2026 this equates to a reserves target of between £149,800 and £374,500.

Approved by the board of trustees on 12/11/2025

Christopher Eatwell (Trustee)

SNAPS Yorkshire CIO

Independent examiner's report to the trustees of SNAPS Yorkshire CIO

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2025, which are set out on pages 7 to 15.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ICAEW which is one of the listed bodies.

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

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

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

Rhys North ACA

19/11/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

SNAPS Yorkshire CIO
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Grants and donations	(2)	252,552	158,043	410,595	374,834
Fundraising		48,324	-	48,324	18,081
Fee income		21,776	-	21,776	20,961
Other Income		350	-	350	703
Bank interest		5,170	-	5,170	1,390
Total income		328,172	158,043	486,215	415,969
Expenditure on:					
Salaries, NIC and pensions	(3)	132,568	85,465	218,033	182,512
Recruitment		-	597	597	853
Travel and subsistence		387	2,888	3,275	3,167
Physiotherapists		3,003	17,056	20,059	15,503
Activity instructors and teachers		4,575	2,990	7,565	7,438
Football Coaches		-	4,800	4,800	4,350
Management and accounts		-	7,916	7,916	8,887
Counselling		518	-	518	2,234
Equipment and resources		547	1,192	1,739	2,775
DBS checks		-	863	863	773
Rent and room hire		5,216	15,689	20,905	16,815
Activities, meals and entertainment		2,070	23,045	25,115	20,022
Telephone and internet		205	1,166	1,371	1,714
IT software and consumables		680	4,899	5,579	5,745
Postage and delivery		-	908	908	1,273
Printing and stationery		500	733	1,233	601
Insurance		136	1,019	1,155	805
Memberships and subscriptions		114	748	862	46
Independent examination		240	1,740	1,980	1,320
Training		353	691	1,044	1,068
Fundraising expense		10,991	5,745	16,736	7,996
Other expenditure		307	1,701	2,008	1,352
Depreciation		1,229	-	1,229	1,163
Repairs and maintenance		-	-	-	1,284
Total expenditure		163,639	181,851	345,490	289,696
Net income / (expenditure)		164,533	(23,808)	140,725	126,273
Fund balances brought forward		206,712	52,120	258,832	132,559
Fund balances carried forward	(4)	371,245	28,312	399,557	258,832

All incoming resources and resources expended derive from continuing activities.

SNAPS Yorkshire CIO
Balance sheet
as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 1,205	-	1,205	2,058
Total fixed assets	<u>1,205</u>	<u>-</u>	<u>1,205</u>	<u>2,058</u>
Current assets				
Debtors and prepayments	(6) 10,581	-	10,581	25,485
Cash at bank	367,680	28,312	395,992	248,826
Total current assets	<u>378,261</u>	<u>28,312</u>	<u>406,573</u>	<u>274,311</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 8,221	-	8,221	17,537
Total current liabilities	<u>8,221</u>	<u>-</u>	<u>8,221</u>	<u>17,537</u>
Net current assets / (liabilities)	<u>370,040</u>	<u>28,312</u>	<u>398,352</u>	<u>256,774</u>
Net assets	<u>371,245</u>	<u>28,312</u>	<u>399,557</u>	<u>258,832</u>
Funds				
Unrestricted funds				
General unrestricted funds	321,245	-	321,245	206,712
Designated funds	(8) 50,000	-	50,000	-
Unrestricted funds	<u>371,245</u>	<u>-</u>	<u>371,245</u>	<u>206,712</u>
Restricted funds	-	28,312	28,312	52,120
Total funds	<u>371,245</u>	<u>28,312</u>	<u>399,557</u>	<u>258,832</u>

The financial statements were approved by the board of trustees on 12/11/2025

Christopher Eatwell (Trustee)

SNAPS Yorkshire CIO

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £300 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

SNAPS Yorkshire CIO
Notes to the accounts continued
for the year ended 31 March 2025

2 Grants and donations	2025	2025	2025	2024
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Anton Jurgens Charitable Trust	-	5,000	5,000	-
Barclays Group	-	2,000	2,000	-
BBC Children In Need	-	11,612	11,612	8,313
Better Community Business Network (BCBN)	-	1,312	1,312	-
Buckland Charitable Trust	1,000	-	1,000	-
Charles Brotherton Trust	250	-	250	150
Christadelphian Samaritan Fund	75	-	75	500
Department for Education	-	20,837	20,837	17,500
Dorothy Pamela Smith CIO	-	1,500	1,500	-
Edith Murphy Foundation	10,000	-	10,000	5,000
Enfinium	-	2,000	2,000	-
Family Action in Bramley and Beyond (FABB)	-	12,000	12,000	-
Garfield Weston Foundation	5,000	20,000	25,000	26,500
Hall Hunter Foundation	500	-	500	-
LAPA Charitable Trust	1,600	-	1,600	-
Leeds Community Foundation (LCF)	-	25,153	25,153	30,000
Lord Barnby's Foundation	2,000	-	2,000	-
Michael and Anna Ch Trust	100	-	100	-
Postcode Neighbourhood Trust	25,000	-	25,000	-
Rest Harrow Trust	100	-	100	-
Sir George Martin Trust	-	3,200	3,200	-
Sir Jules Thorn Charitable Trust	2,000	-	2,000	-
Strata Homes	101,244	-	101,244	-
The Albert Gubay Charitable Foundation	-	11,264	11,264	15,554
The Angela Gallagher Memorial Fund	1,000	-	1,000	-
The Barbara Ward Children's Foundation	5,000	-	5,000	-
The Brelms Trust CIO	-	6,000	6,000	6,000
The Fitton Trust	300	-	300	300
The John R Murray Charitable Trust	5,000	-	5,000	-
The Kenneth Hargreaves Charitable Trust	1,000	-	1,000	-
The Master Ch. Trust – James Thornton DAF	50,000	8,500	58,500	-
The Metis Trust	2,000	-	2,000	-
The National Foundation for Youth Music	-	1,683	1,683	7,578
The National Lottery Community Fund (NLCF)	-	19,982	19,982	76,741
The Pierrepont Trust	10,000	-	10,000	10,000
The Stubbs Family Charity	1,000	-	1,000	-
Theodore Maxxy Charitable Trust	2,000	-	2,000	-
The TK Maxx and Homesense Foundation	500	-	500	-
Wade's Charity	-	3,000	3,000	2,500
Whitehall Chase	-	3,000	3,000	-
Headingley Orphanage Foundation	-	-	-	522
Ladbrokes Coral Trust	-	-	-	2,750
Landsec	-	-	-	2,000
Manning Stainton	-	-	-	400
Michael Watson Charitable Trust	-	-	-	2,000
Newton Waterproofing	-	-	-	200
NHS West Yorkshire Integrated Care Board	-	-	-	10,000

Note 2 continues overleaf

SNAPS Yorkshire CIO
Notes to the accounts continued
for the year ended 31 March 2025

2 Grants and donations continued	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Park Lane Homes	-	-	-	500
The Alerce Trust	-	-	-	100,000
The Barbara A Shuttleworth Memorial Trust	-	-	-	500
The Barratt Foundation	-	-	-	2,500
The Boshier-Hinton Foundation	-	-	-	120
The Charles & Elsie Sykes Trust	-	-	-	2,500
The Co-op	-	-	-	3,016
The George A Moore Foundation	-	-	-	2,000
The Hudson Charitable Trust	-	-	-	300
The Mollie Crysedale Charitable Trust	-	-	-	400
The Pat Newman Memorial Fund	-	-	-	1,000
The Sir Derek Greenaway Foundation	-	-	-	100
The Sir Hugh and Lady Bell Trust	-	-	-	1,000
United Way Ltd	-	-	-	1,500
West Riding Masonic Charities Limited	-	-	-	2,675
WW Spooner Charitable Trust	-	-	-	1,000
Barnardo Services Limited	-	-	-	8,601
Gift Aid	5,762	-	5,762	2,825
Other donations	20,121	-	20,121	19,789
	<u>252,552</u>	<u>158,043</u>	<u>410,595</u>	<u>374,834</u>

3 Staff costs and numbers	2025 £	2024 £
Gross salaries	206,986	174,744
Social security costs	12,627	9,993
Employment allowance	(5,000)	(5,000)
Pensions	3,420	2,775
	<u>218,033</u>	<u>182,512</u>

The average number of employees during the year was 33.5, being an average of 8 full time equivalent (2024: 21.8, 6.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025 £	2024 £
Costs of the scheme to the charity for the year	3,420	2,775
Amount of any contributions outstanding at the year end	813	702

SNAPS Yorkshire CIO
Notes to the accounts continued
for the year ended 31 March 2025

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Albert Gubay	-	11,264	11,264	-	-
Anton Jurgens Charitable Trust	-	5,000	4,723	-	277
Barclays Group	-	2,000	2,000	-	-
BCNB	-	1,312	-	-	1,312
BBC Children in Need	5,628	-	5,628	-	-
BBC Children in Need - Core	-	11,612	9,530	-	2,082
Dorothy Pamela Smith CIO	-	1,500	1,500	-	-
Enfinium	-	2,000	2,000	-	-
FABB	-	12,000	12,000	-	-
LCF - Flint Family Fund	657	5,000	5,657	-	-
Freemasonry	222	-	222	-	-
Garfield Weston Foundation	-	20,000	20,000	-	-
Headingley Orphanage Foundation	322	-	322	-	-
LCF - Jimbo's Fund	-	17,437	17,437	-	-
Contact - Parent Carers Forum (PCF)	113	17,387	17,464	-	36
Contact - PCF Priority Grant	-	3,450	3,450	-	-
James Thornton DAF - PCF	-	8,500	-	-	8,500
NLCF Broomfield Support	2,407	19,982	14,569	-	7,820
Newton Waterproofing	200	-	200	-	-
NHS Neurodiversity	10,000	-	1,715	-	8,285
Park Lane Homes	500	-	500	-	-
NLCF - People's Project	30,821	-	30,821	-	-
Sir George Martin Trust	-	3,200	3,200	-	-
LCF Stay Well	-	2,716	2,716	-	-
The Brelms Trust	-	6,000	6,000	-	-
Youth Music Trailblazer Fund	1,250	1,683	2,933	-	-
Wades Charity	-	3,000	3,000	-	-
Whitehall Chase	-	3,000	3,000	-	-
	52,120	158,043	181,851	-	28,312

Fund name	Purpose of restriction
Albert Gubay	To fund swimming and football coaching sessions.
Anton Jurgens Charitable Trust	Towards hydrotherapy sessions.
Barclays Group	Towards football coaching and sessions.
BCNB	Towards SNAPS Superstar awards.
BBC Children in Need	To provide hydrotherapy sessions to children and young people with multiple or profound disabilities in Leeds.
BBC Children in Need - Core	Towards core costs.
Dorothy Pamela Smith CIO	Towards stay and play activities.
Enfinium	Towards SNAPS Superhero Challenge.
FABB	Towards running costs.
LCF - Flint Family Fund	Towards fundraising salaries.
Freemasonry	For Pennyfield stay and play sessions.
Garfield Weston Foundation	Towards core costs.
Headingley Orphanage Foundation	Towards dance lessons.
LCF - Jimbo's Fund	Towards rebound sessions.
Contact - Parent Carers Forum (PCF)	To provide a Parent Carer Forum for Leeds.
Contact - PCF Priority Grant	Towards Leeds Parent Carer Forum - resilience training.
James Thornton DAF - PCF	Towards the costs of providing the Leeds Parent Carers Forum.
NLCF Broomfield Support	Towards rebound sessions, football sessions and stay and play groups at Broomfield.
Newton Waterproofing	To sponsor SNAPS 20th anniversary event.
NHS Neurodiversity	For neurodiversity support.
Park Lane Homes	Towards physiotherapy provision.
NLCF - People's Project	For rebound sessions, inclusive football sessions and stay and play

fund purposes continued overleaf

SNAPS Yorkshire CIO
Notes to the accounts continued
for the year ended 31 March 2025

4 Restricted funds continued

Fund name	Purpose of restriction
Sir George Martin Trust	Towards the family support service.
LCF Stay Well	Towards stay and play activities.
The Brelms Trust	Towards the family support service.
Youth Music Trailblazer Fund	Towards music lessons.
Wades Charity	Towards SNAPS Superhero Challenge.
Whitehall Chase	Towards core costs.

5 Tangible assets

	Computer equipment	Total
<u>Cost</u>	£	£
At 1 April 2024	6,154	6,154
Additions	376	376
At 31 March 2025	<u>6,530</u>	<u>6,530</u>
<u>Depreciation</u>		
At 1 April 2024	4,096	4,096
Charge for year	1,229	1,229
At 31 March 2025	<u>5,325</u>	<u>5,325</u>
<u>Net book value</u>		
At 31 March 2025	<u>1,205</u>	<u>1,205</u>
At 31 March 2024	<u>2,058</u>	<u>2,058</u>

6 Debtors and prepayments

	2025	2024
	£	£
Debtors	1,126	14,718
Prepayments	9,455	8,489
Accrued income	-	2,278
	<u>10,581</u>	<u>25,485</u>

7 Creditors and accruals

	2025	2024
	£	£
Creditors	4,158	4,418
Accruals	3,249	5,124
Income received in advance	-	7,293
Other creditors	814	702
	<u>8,221</u>	<u>17,537</u>

SNAPS Yorkshire CIO
Notes to the accounts continued
for the year ended 31 March 2025

8 Designated funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
James Thornton	-	-	-	50,000	50,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>

Fund name	Reason for designation
James Thornton	Unrestricted donation received which has been designated by trustees towards the TOBI project.

9 Related party transactions

Trustee expenses

During the year 1 trustee was paid a total of £194 in respect of travel (previous year: nil).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £40,296 (previous year: £37,190).

SNAPS Yorkshire CIO

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Grants and donations	252,552	183,114	158,043	191,720	410,595	374,834
Fundraising	48,324	18,081	-	-	48,324	18,081
Fee income	21,776	20,961	-	-	21,776	20,961
Other Income	350	703	-	-	350	703
Bank interest	5,170	1,390	-	-	5,170	1,390
Total income	328,172	224,249	158,043	191,720	486,215	415,969
Expenditure						
Salaries, NIC and pensions	132,568	96,689	85,465	85,823	218,033	182,512
Recruitment	-	853	597	-	597	853
Travel and subsistence	387	3,150	2,888	17	3,275	3,167
Physiotherapists	3,003	1,823	17,056	13,680	20,059	15,503
Activity instructors and teachers	4,575	100	2,990	7,338	7,565	7,438
Football Coaches	-	-	4,800	4,350	4,800	4,350
Management and accounts	-	7,031	7,916	1,856	7,916	8,887
Counselling	518	91	-	2,143	518	2,234
Equipment and resources	547	36	1,192	2,739	1,739	2,775
DBS checks	-	410	863	363	863	773
Rent and room hire	5,216	3,018	15,689	13,797	20,905	16,815
Activities, meals and entertainment	2,070	1,792	23,045	18,230	25,115	20,022
Telephone and internet	205	1,515	1,166	199	1,371	1,714
IT software and consumables	680	5,027	4,899	718	5,579	5,745
Postage and delivery	-	1,248	908	25	908	1,273
Printing and stationery	500	601	733	-	1,233	601
Insurance	136	805	1,019	-	1,155	805
Memberships and subscriptions	114	46	748	-	862	46
Independent examination	240	1,320	1,740	-	1,980	1,320
Training	353	1,037	691	31	1,044	1,068
Fundraising expense	10,991	4,754	5,745	3,242	16,736	7,996
Other expenditure	307	850	1,701	502	2,008	1,352
Depreciation	1,229	1,163	-	-	1,229	1,163
Repairs and maintenance	-	1,284	-	-	-	1,284
Total expenditure	163,639	134,643	181,851	155,053	345,490	289,696
Net income / (expenditure)	164,533	89,606	(23,808)	36,667	140,725	126,273
Transfers between funds	-	4,430	-	(4,430)	-	-
Net movement in funds	164,533	94,036	(23,808)	32,237	140,725	126,273
Fund balances brought forward	206,712	112,676	52,120	19,883	258,832	132,559
Fund balances carried forward	371,245	206,712	28,312	52,120	399,557	258,832

SNAPS Yorkshire CIO

England & Wales - Charity number 1171244

Accounts

Special Needs & Parent Support (Yorkshire) CIO

Charity number 1171244

Annual Report and Financial Statements

for the year ended 31 March 2024



SPECIAL NEEDS AND PARENT SUPPORT



Special Needs & Parent Support (Yorkshire) CIO

**Annual Report and Financial Statements
for the year ended 31 March 2024**

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Prepared by West Yorkshire Community Accountancy Service CIO

Special Needs & Parent Support (Yorkshire) CIO

Trustees' report for the year ended 31 March 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Christopher Eatwell	Chair	
Ross McWilliams	Vice chair	
Paul Rowson	Vice chair	
Howard Pickles	Treasurer	Deceased 16 June 2024
Nicola McVennon		Resigned 13 May 2023
Deborah Hingerton		
Lora Bedford		
Victoria Harris		
Sunjayee Chauhan		
Thomas Wake		
Susan Rumbold		Resigned 16 May 2023
Shelley Sheridan		

Charity number 1171244 Registered in England and Wales

Registered and principal address 17a Earlswood Avenue Leeds LS8 2AF	Bankers Barclays Bank PLC Leeds 2 Leicestershire LE87 2BB	Shawbrook Bank Limited Lutea House Warley Hill Business Park Great Warley Essex CM13 3BE
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Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 23 January 2017 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Special Needs & Parent Support (Yorkshire) CIO

Trustees' report (continued) for the year ended 31 March 2024

Objectives and activities

The charity's objects

To help meet the needs of parents and carers of children with special needs by the provision of support and advocacy, advice and information.

To promote health and education for children with special needs and their parents and carers.

To provide educational and recreational facilities in the interests of social welfare for children with special needs and their parents and carers so that conditions of life may be improved.

The charity's main activities

Special Needs & Parent Support (Yorkshire) CIO (SNAPS) runs what is primarily a Saturday support group with a range of therapeutic and other support activities, specifically for children with additional needs, and provides the opportunity for the whole family to participate, including siblings, and for the parents to socialise, swap stories and experiences, and learn from each other.

Activities include hydrotherapy, rebound therapy, music therapy, arts and crafts, boccia, music activities, soft play, and a separate football training activity, with other activities as needs are identified, and funding allows. In addition the charity delivers support directly to families through Family Support, along with counselling sessions for parents.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education through promoting the inclusion of families with children with special needs.

SNAPS aims to support any family with a disabled child who requires support. SNAPS supports the whole family and meets at a weekend to positively promote inclusion.

Achievements and performance

The past year has been one of significant progress for SNAPS, particularly in fundraising; improving our profile in Leeds and West Yorkshire; and in preparing for further growth in the future. Recruiting qualified paediatric physiotherapists continues to be a challenge. This review looks at four specific areas – Operations, Finances, Trustees, and the future of SNAPS.

Operations

This has been another period of challenge for many of our children and families, faced with declining public services, increasing costs and generally uncertain times. It is clear that many services and charities are continuing to struggle in the post-pandemic period. The SNAPS' team has been working at full stretch to meet the burgeoning need, as shown by the extensive backlog of children and families on our waiting lists. Many of the recipients have expressed their thanks for the positive support received and the continuity provided by our on-going presence. We have also shown creativity through the provision of animal therapy and expanding to include support for older children. Our quality has been recognised through winning several awards during the year. We have also focussed on ensuring that our team of employees and volunteers, and in particular, their mental health, is supported at all times. SNAPS has continued to be able to successfully recruit new team members, who have then been fully trained and are delivering our services to the required standards. We have continued to review and improve our management and policy structures, such as business and financial planning, and strategic development, and have invested in planning for further growth, both for this financial year, and beyond. We continue the search for new sites and other alternatives to enable SNAPS to deliver a more extensive range of supportive therapies and meet the identified need across the region. We have also maintained our support for the West Yorkshire Children's Additional Needs Network, now 108 organisations strong, which SNAPS co-founded in 2016, to improve the flow of information and communication between charities and statutory bodies from education, healthcare and Local Government across the region.

Special Needs & Parent Support (Yorkshire) CIO

Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance

Finances

Although raising funds has continued to be challenging in a market place which has been stretched ever tighter by the tough financial and economic conditions prevailing, our fundraising team has significantly outperformed expectations and delivered a strong result. As a result of the generosity of our many supporters and a lot of hard work from the team, SNAPS ended the current year in an excellent financial position, and stronger than ever before, which helps the charity become as sustainable as possible, and grow our services in the future. Amongst our contributors, it is important to mention the Alerce Trust, which continues its generosity, along with an increasing number of corporate supporters. SNAPS has a good story to tell and we tell it well, and have shown that we can competently manage the steady growth required to build a successful organisation and expand the provision of service to the families of Leeds and West Yorkshire. SNAPS is an independent charity, not an agency of social services or Leeds City Council, and we take no financing from local or national government in any form other than grants of £27,500 per annum in respect of Leeds Parent Carer Forum, for whom SNAPS acts as the host organisation following their re-establishment. In the current economic climate, and with cuts to government grants so prevalent, our independence has been seen by our funders as a strength.

The Board of Trustees

We are fortunate in having a group of talented volunteers with widely differing backgrounds and skills to be the current Board of Trustees, including hard pressed parents, to help set strategy and provide oversight of our work, and I would like to acknowledge their hard work and contribution in the last year in helping to deal with the issues facing the charity. During this period, we have managed to retain the invaluable services of 9 Trustees which has helped to provide stability, certainty and continuity.

The future of SNAPS

The challenges facing small and medium sized charities cannot be under-estimated, but as Chair, I am confident that we will continue to develop and grow, supported by the good will and contributions of our many families, supporters and stakeholders. Since 2015, SNAPS has grown by a factor of at least 7 times in terms of provision of services, income and reserves, which is a tremendous performance in a demanding market place, and an excellent advertisement for the hybrid business model which we have adopted, developed and used to such advantage. The new development strategy offers promise of further expansion and an even more exciting future. The good news in this Review is down to the hard work and determination of the team and the family that is SNAPS.

Financial review

The net income for the year was £126,273, including net income of £94,036 on unrestricted funds and net income of £32,237 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £204,654.

SNAPS aims to provide a high quality service to our clients and their families, and supportive and challenging jobs for staff, paid and voluntary. In order to be able to do this, we need to have a solid financial infrastructure. Part of this is having financial reserves, which can be used in emergency situations – such as a sudden loss of funding, the urgent need to replace equipment, or, in extremis, to close the organisation and lay off the employees.

It is considered best practice to have a Reserves Policy. The ideal level of reserves is to ensure that all the financial commitments facing the organisation in case SNAPS was required to close down suddenly, can be covered - this means the salary and redundancy commitments towards our employed staff, the contractual commitments towards our specialists employed on contracts for services, and rental and other contractual agreements. SNAPS has operated in recent years on an 'asset light' basis, in that the charity rents operating space, and has few other physical assets beyond computers and play equipment. We do not utilise a rented office space, which makes a significant difference in terms of financial liabilities.

Special Needs & Parent Support (Yorkshire) CIO

Trustees' report (continued) for the year ended 31 March 2024

Reserves policy continued

It is however prudent and in line with the Charity Commission guidelines to maintain a level of reserves to be able to cover up to 50% of the charity's operating costs. Budgeted annual operating costs for the year ending 31 March 2025 are £376,000 which suggests holding reserves of £188k. Unrestricted free reserves held at 31 March 2024 were £204,072, which equates to 54% of budgeted operating costs.

Restricted funds fall outside the definition of reserves, but the nature and amount of such funds may impact on a charity's reserves policy. Where significant amounts are held as restricted funds the nature of the restrictions is considered as such funds may reduce the need for reserves in particular areas of the charity's work.

The Trustees are committed to working within budgets to maintain adequate levels of reserves, and will continue to review the level of reserves to ensure that it meets all possible future requirements, as identified in our Business Plan.

Approved by the board of trustees on 13/11/2024

Christopher Eatwell (Trustee)

Special Needs & Parent Support (Yorkshire) CIO

Independent examiner's report to the trustees of Special Needs & Parent Support (Yorkshire) CIO

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2024, which are set out on pages 7 to 14.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Rhys North ACA

20/11/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Special Needs & Parent Support (Yorkshire) CIO
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	183,114	191,720	374,834	140,956
Fundraising		18,081	-	18,081	19,740
Fee income		20,961	-	20,961	21,947
Other Income		703	-	703	1,145
Bank interest		1,390	-	1,390	534
Total income		<u>224,249</u>	<u>191,720</u>	<u>415,969</u>	<u>184,322</u>
Expenditure on:					
Salaries, NIC and pensions	(3)	96,689	85,823	182,512	160,206
Recruitment		853	-	853	466
Travel and subsistence		3,150	17	3,167	2,576
Physiotherapists		1,823	13,680	15,503	17,267
Activity instructors and teachers		100	7,338	7,438	3,240
Football Coaches		-	4,350	4,350	4,250
Management and accounts		7,031	1,856	8,887	5,938
Counselling		91	2,143	2,234	15,925
Equipment and resources		36	2,739	2,775	177
DBS checks		410	363	773	557
Rent and room hire		3,018	13,797	16,815	20,891
Activities, meals and entertainment		1,792	18,230	20,022	10,771
Telephone and internet		1,515	199	1,714	1,705
IT software and consumables		5,027	718	5,745	3,044
Postage and delivery		1,248	25	1,273	782
Printing and stationery		601	-	601	518
Insurance		805	-	805	740
Memberships and subscriptions		46	-	46	95
Independent examination		1,320	-	1,320	990
Training		1,037	31	1,068	686
Fundraising expense		4,754	3,242	7,996	7,248
Other expenditure		850	502	1,352	1,211
Depreciation		1,163	-	1,163	1,011
Repairs and maintenance		1,284	-	1,284	-
Total expenditure		<u>134,643</u>	<u>155,053</u>	<u>289,696</u>	<u>260,294</u>
Net income / (expenditure)		<u>89,606</u>	<u>36,667</u>	<u>126,273</u>	<u>(75,972)</u>
Transfers between funds		<u>4,430</u>	<u>(4,430)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>94,036</u>	<u>32,237</u>	<u>126,273</u>	<u>(75,972)</u>
Fund balances brought forward		<u>112,676</u>	<u>19,883</u>	<u>132,559</u>	<u>208,531</u>
Fund balances carried forward	(4)	<u>206,712</u>	<u>52,120</u>	<u>258,832</u>	<u>132,559</u>

All incoming resources and resources expended derive from continuing activities.

Special Needs & Parent Support (Yorkshire) CIO

Balance sheet

as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 2,058	-	2,058	1,360
Total fixed assets	<u>2,058</u>	<u>-</u>	<u>2,058</u>	<u>1,360</u>
Current assets				
Debtors and prepayments	(6) 23,207	2,278	25,485	6,502
Cash at bank	198,984	49,842	248,826	131,176
Total current assets	<u>222,191</u>	<u>52,120</u>	<u>274,311</u>	<u>137,678</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 17,537	-	17,537	6,479
Total current liabilities	<u>17,537</u>	<u>-</u>	<u>17,537</u>	<u>6,479</u>
Net current assets / (liabilities)	<u>204,654</u>	<u>52,120</u>	<u>256,774</u>	<u>131,199</u>
Net assets	<u>206,712</u>	<u>52,120</u>	<u>258,832</u>	<u>132,559</u>
Funds				
Unrestricted funds	206,712	-	206,712	112,676
Restricted funds	-	52,120	52,120	19,883
Total funds	<u>206,712</u>	<u>52,120</u>	<u>258,832</u>	<u>132,559</u>

The financial statements were approved by the board of trustees on 13/11/2024

Christopher Eatwell (Trustee)

Special Needs & Parent Support (Yorkshire) CIO

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice:

Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £300 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Special Needs & Parent Support (Yorkshire) CIO
Notes to the accounts continued
for the year ended 31 March 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Barnardo Services Limited	-	8,601	8,601	-
BBC Children In Need	-	8,313	8,313	9,032
Charles Brotherton Trust	150	-	150	-
Christadelphian Samaritan Fund	500	-	500	-
Department for Education	-	17,500	17,500	-
Edith Murphy Foundation	5,000	-	5,000	5,000
Garfield Weston Foundation	26,500	-	26,500	-
Headingley Orphanage Foundation	-	522	522	-
Ladbrokes Coral Trust	2,750	-	2,750	-
Landsec	2,000	-	2,000	-
Leeds Community Foundation (LCF)	-	30,000	30,000	38,486
Manning Stainton	-	400	400	-
Michael Watson Charitable Trust	2,000	-	2,000	-
Newton Waterproofing	-	200	200	-
NHS West Yorkshire Integrated Care Board	-	10,000	10,000	-
Park Lane Homes	-	500	500	-
The Albert Gubay Charitable Foundation	-	15,554	15,554	-
The Alerce Trust	100,000	-	100,000	-
The Barbara A Shuttleworth Memorial Trust	500	-	500	-
The Barratt Foundation	2,500	-	2,500	-
The Boshier-Hinton Foundation	-	120	120	-
The Brelms Trust CIO	-	6,000	6,000	6,000
The Charles & Elsie Sykes Trust	2,500	-	2,500	-
The Co-op	-	3,016	3,016	-
The Fitton Trust	300	-	300	-
The George A Moore Foundation	2,000	-	2,000	-
The Hudson Charitable Trust	300	-	300	-
The Mollie Crysdale Charitable Trust	400	-	400	-
The National Foundation for Youth Music	-	7,578	7,578	8,420
The National Lottery Community Fund (NLCF)	-	76,741	76,741	-
The Pat Newman Memorial Fund	1,000	-	1,000	-
The Pierrepoint Trust	10,000	-	10,000	10,000
The Sir Derek Greenaway Foundation	100	-	100	-
The Sir Hugh and Lady Bell Trust	1,000	-	1,000	1,000
United Way Ltd	-	1,500	1,500	-
Wade's Charity	-	2,500	2,500	2,500
West Riding Masonic Charities Limited	-	2,675	2,675	-
WW Spooner Charitable Trust	1,000	-	1,000	1,000
Arthur Gallagher Memorial Fund	-	-	-	1,000
Hays Travel Foundation	-	-	-	3,257
Joan Wilkinson Charitable Trust	-	-	-	1,500
LAPA Charitable Trust	-	-	-	1,000
Leeds Mind	-	-	-	1,000
Seedlings Foundation	-	-	-	1,200
Stubbs Family Charitable Trust	-	-	-	1,000
The Alan Robert Laken Charitable Trust	-	-	-	5,228
The David Lister Charitable Trust	-	-	-	2,000
The JR Murray Charitable Trust	-	-	-	4,000
Balance c/fwd	160,500	191,720	352,220	102,623

Special Needs & Parent Support (Yorkshire) CIO
Notes to the accounts continued
for the year ended 31 March 2024

2 Grants and donations continued	2024	2024	2024	2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Balance b/fwd	160,500	191,720	352,220	102,623
The Metis Trust	-	-	-	2,000
The Prince of Wales Charitable Trust	-	-	-	4,743
The Sylvia and John Shepard Charitable Trust	-	-	-	1,000
The Tula Trust	-	-	-	2,000
The Webb Family Charitable Trust	-	-	-	3,000
Gift Aid	2,825	-	2,825	3,254
Other donations	19,789	-	19,789	22,336
	<u>183,114</u>	<u>191,720</u>	<u>374,834</u>	<u>140,956</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	174,744	154,279
Social security costs	9,993	8,643
Employment allowance	(5,000)	(5,000)
Pensions	2,775	2,284
	<u>182,512</u>	<u>160,206</u>

The average number of employees during the year was 21.8, being an average of 6 full time equivalent (2023: 20.8, 5 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	2,775	2,284
Amount of any contributions outstanding at the year end	702	502

Special Needs & Parent Support (Yorkshire) CIO
Notes to the accounts continued
for the year ended 31 March 2024

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Albert Gubay	-	15,554	11,124	(4,430)	-
Barnardo's W.Yorks Learning Diff's	-	8,601	8,601	-	-
Boshier - Hinton Foundation	-	120	120	-	-
BBC Children in Need	2,945	8,313	5,630	-	5,628
The Co-operative	-	3,016	3,016	-	-
LCF - Flint Family Fund	-	5,000	4,343	-	657
Freemasonry	-	2,675	2,453	-	222
Headingley Orphanage F'dation	-	522	200	-	322
LCF - Jimbo's Fund	13,530	-	13,530	-	-
LCF - Strategic Resilience	-	15,000	15,000	-	-
DFE Leeds Parents Forum	-	17,500	17,387	-	113
Leeds Mind - Live Well	343	-	343	-	-
Manning Stainton	-	400	400	-	-
NLCF Broomfield Support	-	9,312	6,905	-	2,407
Newton Waterproofing	-	200	-	-	200
NHS Neurodiversity	-	10,000	-	-	10,000
Park Lane Homes	-	500	-	-	500
LCF - Pears Youth Fund	-	10,000	10,000	-	-
NLCF - People's Project	-	67,429	36,608	-	30,821
The Brelms Trust	-	6,000	6,000	-	-
Youth Music Trailblazer Fund	3,065	7,578	9,393	-	1,250
United Way Ltd	-	1,500	1,500	-	-
Wades Charity	-	2,500	2,500	-	-
	<u>19,883</u>	<u>191,720</u>	<u>155,053</u>	<u>(4,430)</u>	<u>52,120</u>

Fund name

Albert Gubay

Purpose of restriction

To fund swimming and football coaching sessions. The transfer relates to moving eligible expenditure incurred in the previous year from unrestricted funds to this grant.

Barnardo's W.Yorks Learning Diff's

Towards junior ambassador sessions.

Boshier - Hinton Foundation

Towards arts and crafts.

BBC Children in Need

To provide hydrotherapy sessions to children and young people with multiple or profound disabilities in Leeds.

The Co-operative

For family support activities.

LCF - Flint Family Fund

Towards fundraising salaries.

Freemasonry

For Pennyfield stay and play sessions.

Headingley Orphanage F'dation

Towards dance lessons.

LCF - Jimbo's Fund

Towards rebound sessions.

LCF - Strategic Resilience

To fund salary costs for a strategic review of SNAPS.

DFE Leeds Parents Forum

To provide a parent carer forum for Leeds.

Leeds Mind - Live Well

Towards the provision of family support.

Manning Stainton

To sponsor our Easter and Summer Holiday Activities/Parties.

NLCF Broomfield Support

Towards rebound sessions, football sessions and stay and play groups at Broomfield.

Newton Waterproofing

To sponsor SNAPS 20th anniversary event.

NHS Neurodiversity

For neurodiversity support.

Park Lane Homes

Physiotherapy provision.

LCF - Pears Youth Fund

Towards fundraising salaries.

NLCF - People's Project

For rebound sessions, inclusive football sessions and stay and play groups.

The Brelms Trust

Towards walk and talk and group sessions and counselling.

Special Needs & Parent Support (Yorkshire) CIO

Notes to the accounts continued

for the year ended 31 March 2024

4 Restricted funds continued

Fund name	Purpose of restriction
Youth Music Trailblazer Fund	Towards music lessons.
United Way Ltd	Towards core costs.
Wades Charity	Towards the SNAPS annual funrun event - Superhero Zoom

5 Tangible assets

	Computer equipment	Total
<u>Cost</u>	£	£
At 1 April 2023	4,293	4,293
Additions	1,861	1,861
At 31 March 2024	<u>6,154</u>	<u>6,154</u>
<u>Depreciation</u>		
At 1 April 2023	2,933	2,933
Charge for year	1,163	1,163
At 31 March 2024	<u>4,096</u>	<u>4,096</u>
<u>Net book value</u>		
At 31 March 2024	<u>2,058</u>	<u>2,058</u>
At 31 March 2023	<u>1,360</u>	<u>1,360</u>

6 Debtors and prepayments

	2024	2023
	£	£
Debtors	14,718	-
Prepayments	8,489	6,502
Accrued income	2,278	-
	<u>25,485</u>	<u>6,502</u>

7 Creditors and accruals

	2024	2023
	£	£
Creditors	4,418	1,765
Accruals	5,124	4,053
Income received in advance	7,293	160
Other creditors	702	501
	<u>17,537</u>	<u>6,479</u>

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £37,190 (previous year: £32,021).

Special Needs & Parent Support (Yorkshire) CIO
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Grants and donations	183,114	60,670	191,720	80,286	374,834	140,956
Fundraising	18,081	19,740	-	-	18,081	19,740
Fee income	20,961	21,947	-	-	20,961	21,947
Other Income	703	1,145	-	-	703	1,145
Bank interest	1,390	534	-	-	1,390	534
Total income	224,249	104,036	191,720	80,286	415,969	184,322
Expenditure						
Salaries, NIC and pensions	96,689	121,594	85,823	38,612	182,512	160,206
Recruitment	853	466	-	-	853	466
Travel and subsistence	3,150	1,295	17	1,281	3,167	2,576
Physiotherapists	1,823	11,154	13,680	6,113	15,503	17,267
Activity instructors and teachers	100	469	7,338	2,771	7,438	3,240
Football Coaches	-	1,579	4,350	2,671	4,350	4,250
Management and accounts	7,031	5,778	1,856	160	8,887	5,938
Counselling	91	12,725	2,143	3,200	2,234	15,925
Equipment and resources	36	137	2,739	40	2,775	177
DBS checks	410	557	363	-	773	557
Rent and room hire	3,018	9,556	13,797	11,335	16,815	20,891
Activities, meals and entertainment	1,792	5,108	18,230	5,663	20,022	10,771
Telephone and internet	1,515	1,671	199	34	1,714	1,705
IT software and consumables	5,027	2,018	718	1,026	5,745	3,044
Postage and delivery	1,248	(87)	25	869	1,273	782
Printing and stationery	601	518	-	-	601	518
Insurance	805	740	-	-	805	740
Memberships and subscriptions	46	95	-	-	46	95
Independent examination	1,320	990	-	-	1,320	990
Training	1,037	536	31	150	1,068	686
Fundraising expense	4,754	5,093	3,242	2,155	7,996	7,248
Other expenditure	850	732	502	479	1,352	1,211
Depreciation	1,163	1,011	-	-	1,163	1,011
Repairs and maintenance	1,284	-	-	-	1,284	-
Total expenditure	134,643	183,735	155,053	76,559	289,696	260,294
Net income / (expenditure)	89,606	(79,699)	36,667	3,727	126,273	(75,972)
Transfers between funds	4,430	-	(4,430)	-	-	-
Net movement in funds	94,036	(79,699)	32,237	3,727	126,273	(75,972)
Fund balances brought forward	112,676	192,375	19,883	16,156	132,559	208,531
Fund balances carried forward	206,712	112,676	52,120	19,883	258,832	132,559

SNAPS Yorkshire CIO

England & Wales - Charity number 1171244

Accounts

Special Needs & Parent Support (Yorkshire) CIO

Charity number 1171244

Annual Report and Financial Statements

for the year ended 31 March 2023



WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

Special Needs & Parent Support (Yorkshire) CIO

Annual Report and Financial Statements for the year ended 31 March 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

Special Needs & Parent Support (Yorkshire) CIO

Trustees' report for the year ended 31 March 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Christopher Eatwell	Chair	
Ross McWilliams	Vice chair	
Paul Rowson	Vice chair	
Howard Pickles	Treasurer	
Nicola McVennon		Resigned 13 May 2023
Deborah Hingerton		
Lora Bedford		
Victoria Moss		
Sunjayee Chauhan		
Thomas Wake		
Susan Rumbold		Resigned 16 May 2023
Shelley Sheridan		Appointed 22 November 2022

Charity number 1171244 Registered in England and Wales

Registered and principal address 17a Earlswood Avenue Leeds LS8 2AF	Bankers Barclays Bank PLC Leeds 2 Leicestershire LE87 2BB	Shawbrook Bank Limited Lutea House Warley Hill Business Park Great Warley Essex CM13 3BE
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Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 23 January 2017 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Objectives and activities

The charity's objects

To help meet the needs of parents and carers of children with special needs by the provision of support and advocacy, advice and information.

To promote health and education for children with special needs and their parents and carers.

To provide educational and recreational facilities in the interests of social welfare for children with special needs and their parents and carers so that conditions of life may be improved.

Special Needs & Parent Support (Yorkshire) CIO

Trustees' report (continued) for the year ended 31 March 2023

Objectives and activities continued

The charity's main activities

Special Needs & Parent Support (Yorkshire) CIO (SNAPS) runs what is primarily a Saturday support group with a range of therapeutic and other support activities, specifically for children with additional needs, and provides the opportunity for the whole family to participate, including siblings, and for the parents to socialise, swap stories and experiences, and learn from each other. Activities include hydrotherapy, rebound therapy, music therapy, arts and crafts, boccia, music activities, soft play, and a separate football training activity, with other activities as needs are identified, and funding allows. In addition the charity delivers support directly to families through Family Support, along with counselling sessions for parents.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education through promoting the inclusion of families with children with special needs.

SNAPS aims to support any family with a disabled child who requires support. SNAPS supports the whole family and meets at a weekend to positively promote inclusion.

Achievements and performance

The past year has been a very interesting period, dominated by coming out of the lockdowns and restrictions of the pandemic. SNAPS has been back to full delivery of physiotherapy and other support services, although somewhat restrained by the shortage of qualified physiotherapists.

This review looks at four specific areas – Operations, Finances, Trustees, and the future of SNAPS.

Firstly, Operations – This has been another time of unmet needs for our families, with many services and charities still struggling in the post-pandemic period. SNAPS staff and the Family Support team have been working at full stretch to meet the burgeoning need, as shown by the extensive backlog of children and families on our waiting lists. Many of the recipients have expressed their thanks for the positive support received. We have also focussed on ensuring that our staff team, and in particular, their mental health, is supported at all times.

Having lost some staff as we emerged from furlough, we have managed to recruit new team members, who have then been fully trained and are delivering our services to the required standards. We have continued to review and improve our management and policy structures, such as business and financial planning, and strategic development, and have developed an ambitious plan for further growth, both in the next financial year, and beyond. We continue the search for a third site to enable SNAPS to deliver a more extensive range of supportive therapies and meet the identified need across the region.

We have also maintained our support for the West Yorkshire Children's Additional Needs Network, now 95 organisations strong, which SNAPS co-founded in 2016, to improve the flow of information and communication between charities and statutory bodies from education, healthcare and Local Government across the region.

Secondly, Finances – Although raising funds has continued to be challenging in a market place which has been stretched ever tighter by the tough financial and economic conditions prevailing, our fundraising team has outperformed expectations and delivered a strong result. As a result of the generosity of our many supporters and a lot of hard work from the team, SNAPS ended the current year in an excellent financial position, and stronger than ever before, which helps the charity become as sustainable as possible, and grow our services in the future. It is important to mention two particular contributors – Irwin Mitchell, which continue their long term and regular support, and the Alerce Trust, our wonderfully generous benefactor.

SNAPS has a good story to tell and we tell it well, and have shown that we can competently manage the steady growth required to build a successful organisation and expand the provision of service to the families of Leeds. SNAPS is an independent charity, not an agency of social services or Leeds City Council, and we take no financing from local or national government in any form. In the current economic climate, and with cuts to government grants so prevalent, our independence has been seen by our funders as a strength.

Special Needs & Parent Support (Yorkshire) CIO

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance continued

Thirdly, the Board of Trustees - We are fortunate in having a group of talented people with widely differing backgrounds and skills to be the current Board of Trustees, including hard pressed parents, to help set strategy and provide oversight of our work, and I would like to acknowledge their hard work and contribution in the last year in helping to deal with the issues facing the charity. During this period, we have managed to retain the invaluable services of 11 Trustees, and added a new recruit, which has helped to provide stability, certainty and continuity.

And lastly, **the future of SNAPS** – The challenges facing small charities cannot be under-estimated, but as Chair, I am confident that we will continue to develop and grow, supported by the good will and contributions of our many families, supporters and stakeholders. Since 2015, SNAPS has grown by a factor of roughly 6 times in terms of provision of services, income and reserves, which is a tremendous performance in a demanding market place, and an excellent advertisement for the hybrid business model which we have adopted, developed and used to such advantage. The new development strategy offers promise of further expansion and an even more exciting future. The good news in this Review is down to the hard work and determination of the team and the family that is SNAPS.

Financial review

The net expenditure for the year was £75,972, including net expenditure of £79,699 on unrestricted funds and net income of £3,727 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £111,316.

SNAPS aims to provide a high quality service to our clients and their families, and supportive and challenging jobs for staff, paid and voluntary. In order to be able to do this, we need to have a solid financial infrastructure. Part of this is having financial reserves, which can be used in emergency situations – such as a sudden loss of funding, the urgent need to replace equipment, or, in extremis, to close the organisation and lay off the employees.

It is considered best practice to have a Reserves Policy. The ideal level of reserves is to ensure that all the financial commitments facing the organisation in case SNAPS was required to close down suddenly, can be covered - this means the salary and redundancy commitments towards our employed staff, the contractual commitments towards our specialists employed on contracts for services, and rental and other contractual agreements. SNAPS has operated in recent years on an 'asset light' basis, in that the charity rents operating space, and has few other physical assets beyond computers and play equipment. We do not utilise a rented office space, which makes a significant difference in terms of financial liabilities.

It is however prudent and in line with the Charity Commission guidelines to maintain a level of reserves to be able to cover up to 50% of the charity's operating costs. Annual operating costs for the year ending 31st March 2023 were £260,294 which suggests holding reserves of £130,147. Unrestricted reserves held at that date were £111,316, which equates to 43% of operating costs. Our 2023/2024 budget has set income at £318k with corresponding expenditure at £312k, giving a budget surplus of £6k. The increased expenditure is as a result of the Trustees commitment to provide the services families need and a project to review strategic opportunities for SNAPS. Taking into account the budgeted surplus, unrestricted funds will be held in the region of £104k-£156k, being 4-6 months operating costs which the trustees consider sufficient given the asset light nature of SNAPS.

Restricted funds fall outside the definition of reserves, but the nature and amount of such funds may impact on a charity's reserves policy. Where significant amounts are held as restricted funds the nature of the restrictions is considered as such funds may reduce the need for reserves in particular areas of the charity's work.

The Trustees are committed to working within budgets to maintain adequate levels of reserves, and will continue to review the level of reserves to ensure that it meets all possible future requirements, as identified in our Business Plan.

Approved by the board of trustees on 15/11/2023

Christopher Eatwell (Trustee)

Special Needs & Parent Support (Yorkshire) CIO

Independent examiner's report to the trustees of Special Needs & Parent Support (Yorkshire) CIO

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2023, which are set out on pages 6 to 13.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Rhys North ACA

27/11/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Special Needs & Parent Support (Yorkshire) CIO
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	55,070	80,286	135,356	151,603
Fundraising		25,340	-	25,340	9,242
Fee income		21,947	-	21,947	8,299
Other Income		1,145	-	1,145	4,811
Bank interest		534	-	534	396
Total income		104,036	80,286	184,322	174,351
Expenditure on:					
Salaries, NIC and pensions	(3)	121,594	38,612	160,206	101,177
Recruitment		466	-	466	919
Travel and subsistence		1,295	1,281	2,576	1,022
Physiotherapists		11,154	6,113	17,267	12,371
Swimming instructors		469	2,771	3,240	2,212
Football Coaches		1,579	2,671	4,250	370
Other Freelance workers		-	-	-	703
Management and accounts		5,778	160	5,938	4,164
Counselling		12,725	3,200	15,925	10,765
Equipment and resources		137	40	177	839
DBS checks		557	-	557	913
Rent and room hire		9,556	11,335	20,891	11,402
Activities, meals and entertainment		5,108	5,663	10,771	2,751
Telephone and internet		1,671	34	1,705	1,939
IT software and consumables		1,658	1,026	2,684	3,487
Advertising and marketing		200	-	200	73
Postage and delivery		431	869	1,300	1,324
Printing and stationery		-	-	-	892
Insurance		740	-	740	699
Memberships and subscriptions		455	-	455	413
Independent examination		990	-	990	900
Training		536	150	686	2,099
Fundraising expense		4,893	2,155	7,048	10,007
Other expenditure		732	479	1,211	1,433
Depreciation		1,011	-	1,011	735
Total expenditure		183,735	76,559	260,294	173,609
Net income / (expenditure)		(79,699)	3,727	(75,972)	742
Fund balances brought forward		192,375	16,156	208,531	207,789
Fund balances carried forward	(4)	112,676	19,883	132,559	208,531

All incoming resources and resources expended derive from continuing activities.

Special Needs & Parent Support (Yorkshire) CIO

Balance sheet

as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 1,360	-	1,360	1,906
Total fixed assets	<u>1,360</u>	<u>-</u>	<u>1,360</u>	<u>1,906</u>
Current assets				
Debtors and prepayments	(6) 6,502	-	6,502	10,328
Cash at bank	111,293	19,883	131,176	208,843
Total current assets	<u>117,795</u>	<u>19,883</u>	<u>137,678</u>	<u>219,171</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 6,479	-	6,479	12,546
Total current liabilities	<u>6,479</u>	<u>-</u>	<u>6,479</u>	<u>12,546</u>
Net current assets / (liabilities)	<u>111,316</u>	<u>19,883</u>	<u>131,199</u>	<u>206,625</u>
Net assets	<u>112,676</u>	<u>19,883</u>	<u>132,559</u>	<u>208,531</u>
Funds				
Unrestricted funds	112,676	-	112,676	192,375
Restricted funds	-	19,883	19,883	16,156
Total funds	<u>112,676</u>	<u>19,883</u>	<u>132,559</u>	<u>208,531</u>

The financial statements were approved by the board of trustees on 15/11/2023

Christopher Eatwell (Trustee)

Special Needs & Parent Support (Yorkshire) CIO

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £300 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Special Needs & Parent Support (Yorkshire) CIO
Notes to the accounts continued
for the year ended 31 March 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Arthur Gallagher Memorial Fund	1,000	-	1,000	-
BBC Children In Need	500	8,532	9,032	5,750
Edith Murphy Foundation	5,000	-	5,000	5,000
Hays Travel Foundation	-	3,257	3,257	-
Jimbo's Fund	-	13,530	13,530	-
Joan Wilkinson Charitable Trust	1,500	-	1,500	-
LAPA Charitable Trust	1,000	-	1,000	-
Leeds Community Foundation	-	15,000	15,000	-
Leeds Mind	-	1,000	1,000	-
Pears Youth Fund	-	9,956	9,956	-
Seedlings Foundation	-	1,200	1,200	-
Stubbs Family Charitable Trust	1,000	-	1,000	-
The Alan Robert Laken Charitable Trust	-	5,228	5,228	-
The Brelms Trust CIO	-	6,000	6,000	-
The David Lister Charitable Trust	2,000	-	2,000	-
The JR Murray Charitable Trust	4,000	-	4,000	-
The Metis Trust	2,000	-	2,000	-
The National Foundation for Youth Music	-	8,420	8,420	-
The Pierrepont Trust	10,000	-	10,000	20,000
The Prince of Wales Charitable Trust	-	4,743	4,743	-
The Sir Hugh and Lady Bell Trust	1,000	-	1,000	-
The Sylvia and John Shepard Charitable Trust	1,000	-	1,000	-
The Tula Trust	2,000	-	2,000	-
The Webb Family Charitable Trust	3,000	-	3,000	2,000
Wade's Charity	-	2,500	2,500	-
WW Spooner Charitable Trust	1,000	-	1,000	1,000
Alerce Trust	-	-	-	50,000
BDB Pitmans Charitable Trust	-	-	-	2,000
Cordis Charity Foundation	-	-	-	1,000
Gay & Peter Hartley's Hillards Charitable Trust	-	-	-	1,000
HMRC Coronavirus Job Retention Scheme	-	-	-	4,521
Kathleen Beryl Sleigh Charitable Trust	-	-	-	5,000
Ladbrokes Coral Trust	-	-	-	1,000
Lara Atkin Charitable Foundation	-	-	-	5,000
Sovereign Health Care	-	-	-	3,486
The Albert Gubay Foundation	-	-	-	12,885
The Dalby Charitable Trust	-	-	-	1,000
The Scurrah Wainwright Charity	-	-	-	4,846
The Theodore Maxxy Charitable Trust	-	-	-	2,000
The Xerox (UK) Trust	-	-	-	1,500
Wesleyan Foundation	-	-	-	1,950
Gift Aid	3,254	-	3,254	148
Other donations	15,816	920	16,736	20,517
	<u>55,070</u>	<u>80,286</u>	<u>135,356</u>	<u>151,603</u>

Special Needs & Parent Support (Yorkshire) CIO
Notes to the accounts continued
for the year ended 31 March 2023

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	154,279	99,362
Social security costs	8,643	4,472
Employment allowance	(5,000)	(4,000)
Pensions	2,284	1,343
	<u>160,206</u>	<u>101,177</u>

The average number of employees during the year was 22.8, being an average of 5.5 full time equivalent (2022: 20.4, 4.1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	2,284	1,343
Amount of any contributions outstanding at the year end	502	338

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Jimbo's Fund	1,816	-	1,816	-	-
The Scurrah Wainwright Charity	4,846	-	4,846	-	-
The Albert Gubay Foundation	9,494	-	9,494	-	-
Leeds Community Foundation	-	15,000	15,000	-	-
BBC Children in Need Training	-	250	250	-	-
Metcalfe Smith Trust	-	270	270	-	-
Leeds Mind - Live Well	-	1,000	657	-	343
The Seedlings Foundation	-	1,200	1,200	-	-
Youth Music Trailblazer Fund	-	8,420	5,355	-	3,065
T Wake donation	-	150	150	-	-
Barclays Sporting Foundation	-	500	500	-	-
Pears Youth Fund	-	9,956	9,956	-	-
BBC Children in Need	-	8,282	5,337	-	2,945
The Brelms Trust	-	6,000	6,000	-	-
Wades Charity	-	2,500	2,500	-	-
Prince of Wales Charitable Trust	-	4,743	4,743	-	-
Hays Travel Foundation	-	3,257	3,257	-	-
The Alan Robert Laken Ch. Trust	-	5,228	5,228	-	-
Jimbo's (Pennyfield)	-	13,530	-	-	13,530
	<u>16,156</u>	<u>80,286</u>	<u>76,559</u>	<u>-</u>	<u>19,883</u>

Special Needs & Parent Support (Yorkshire) CIO

Notes to the accounts continued

for the year ended 31 March 2023

4 Restricted funds continued

Fund name	Purpose of restriction
Jimbo's Fund	To fund two physiotherapists
The Scurrah Wainwright Charity	To fund SNAPS Saturday sessions
The Albert Gubay Foundation	To fund swimming and football coaching and sessions
Leeds Community Foundation	To fund salary costs for a strategic review of SNAPS
BBC Children in Need Training	Towards dissemination of Anna Freud training
Metcalfe Smith Trust	Towards summer activities
Leeds Mind - Live Well	Towards 4 quarterly wellbeing sessions
The Seedlings Foundation	Towards holiday activities
Youth Music Trailblazer Fund	Towards music lessons
T Wake donation	For funding autism training
Barclays Sporting Foundation	Towards venue hire for football
Pears Youth Fund	Towards core costs
BBC Children in Need	Towards physiotherapy
The Brelms Trust	Towards walk and talk and group sessions and counselling
Wades Charity	Towards superhero zoom challenge
Prince of Wales Charitable Trust	Towards Stay and Play costs
Hays Travel Foundation	Towards Stay and Play costs
The Alan Robert Laken Ch. Trust	Towards Stay and Play costs
Jimbo's (Pennyfield)	Towards rebound sessions

5 Tangible assets

	Computer equipment	Total
<u>Cost</u>	£	£
At 1 April 2022	3,828	3,828
Additions	465	465
At 31 March 2023	<u>4,293</u>	<u>4,293</u>
<u>Depreciation</u>		
At 1 April 2022	1,922	1,922
Charge for year	1,011	1,011
At 31 March 2023	<u>2,933</u>	<u>2,933</u>
<u>Net book value</u>		
At 31 March 2023	<u>1,360</u>	<u>1,360</u>
At 31 March 2022	<u>1,906</u>	<u>1,906</u>

6 Debtors and prepayments

	2023	2022
	£	£
Debtors	-	1,902
Prepayments	6,502	8,426
	<u>6,502</u>	<u>10,328</u>

Special Needs & Parent Support (Yorkshire) CIO
Notes to the accounts continued
for the year ended 31 March 2023

7 Creditors and accruals	2023	2022
	£	£
Creditors	1,765	3,051
Accruals	4,554	3,804
Income received in advance	160	5,691
	<u>6,479</u>	<u>12,546</u>

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £32,021 (previous year: £26,427).

Special Needs & Parent Support (Yorkshire) CIO
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	55,070	116,115	80,286	35,488	135,356	151,603
Fundraising	25,340	9,242	-	-	25,340	9,242
Fee income	21,947	8,299	-	-	21,947	8,299
Other Income	1,145	4,811	-	-	1,145	4,811
Bank interest	534	396	-	-	534	396
Total income	104,036	138,863	80,286	35,488	184,322	174,351
Expenditure						
Salaries, NIC and pensions	121,594	85,416	38,612	15,761	160,206	101,177
Recruitment	466	919	-	-	466	919
Travel and subsistence	1,295	1,022	1,281	-	2,576	1,022
Physiotherapists	11,154	-	6,113	12,371	17,267	12,371
Swimming instructors	469	1,132	2,771	1,080	3,240	2,212
Football Coaches	1,579	-	2,671	370	4,250	370
Other Freelance workers	-	703	-	-	-	703
Management and accounts	5,778	4,164	160	-	5,938	4,164
Counselling	12,725	-	3,200	10,765	15,925	10,765
Equipment and resources	137	364	40	475	177	839
DBS checks	557	913	-	-	557	913
Rent and room hire	9,556	10,189	11,335	1,213	20,891	11,402
Activities, meals and entertainment	5,108	2,151	5,663	600	10,771	2,751
Telephone and internet	1,671	1,939	34	-	1,705	1,939
IT software and consumables	1,658	3,487	1,026	-	2,684	3,487
Advertising and marketing	200	73	-	-	200	73
Postage and delivery	431	1,324	869	-	1,300	1,324
Printing and stationery	-	892	-	-	-	892
Insurance	740	699	-	-	740	699
Memberships and subscriptions	455	413	-	-	455	413
Independent examination	990	900	-	-	990	900
Training	536	2,099	150	-	686	2,099
Fundraising expense	4,893	10,007	2,155	-	7,048	10,007
Other expenditure	732	1,433	479	-	1,211	1,433
Depreciation	1,011	735	-	-	1,011	735
Total expenditure	183,735	130,974	76,559	42,635	260,294	173,609
Net income / (expenditure)	(79,699)	7,889	3,727	(7,147)	(75,972)	742
Transfers between funds	-	475	-	(475)	-	-
Net movement in funds	(79,699)	8,364	3,727	(7,622)	(75,972)	742
Fund balances brought forward	192,375	184,011	16,156	23,778	208,531	207,789
Fund balances carried forward	112,676	192,375	19,883	16,156	132,559	208,531

SNAPS Yorkshire CIO

England & Wales - Charity number 1171244

Accounts

Special Needs & Parent Support (Yorkshire) CIO

Charity number 1171244

Annual Report and Financial Statements

for the year ended 31 March 2022



West Yorkshire Community Accounting Service

Special Needs & Parent Support (Yorkshire) CIO

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Special Needs & Parent Support (Yorkshire) CIO

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Christopher Eatwell	Chair	
Ross McWilliams	Vice chair	
Paul Rowson	Vice chair	
Howard Pickles	Treasurer	
Nicola McVennon		
Deborah Hingerton		
Lora Bedford		
Victoria Moss		
Sunjayee Chauhan		
Sophie Moody		Resigned October 2021
Thomas Wake		Appointed November 2021
Susan Rumbold		Appointed November 2021
Charity number	1171244	Registered in England and Wales
Registered and principal address	Bankers	
17a Earlswood Avenue	Barclays Bank PLC	Shawbrook Bank Limited
Leeds	Leeds 2	Lutea House
LS8 2AF	Leicestershire	Warley Hill Business Park
	LE87 2BB	Great Warley
		Essex
		CM13 3BE

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 23 January 2017 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Special Needs & Parent Support (Yorkshire) CIO

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

Objectives and activities

The charity's objects

To help meet the needs of parents and carers of children with special needs by the provision of support and advocacy, advice and information.

To promote health and education for children with special needs and their parents and carers.

To provide educational and recreational facilities in the interests of social welfare for children with special needs and their parents and carers so that conditions of life may be improved.

The charity's main activities

Special Needs & Parent Support (Yorkshire) CIO (SNAPS) runs what is primarily a Saturday support group with a range of therapeutic and other support activities, specifically for children with additional needs, and provides the opportunity for the whole family to participate, including siblings, and for the parents to socialise, swap stories and experiences, and learn from each other. Activities include hydrotherapy, rebound therapy, music therapy, arts and crafts, boccia, music activities, soft play, and a separate football training activity, with other activities as needs are identified, and funding allows. In addition the charity delivers support directly to families through Family Support, along with counselling sessions for parents.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education through promoting the inclusion of families with children with special needs.

SNAPS aims to support any family with a disabled child who requires support. SNAPS supports the whole family and meets at a weekend to positively promote inclusion.

Achievements and performance

The past year has been another highly challenging period, dominated by lockdowns and restrictions placed on our organisation by National Government through the management of the pandemic. SNAPS was unable to deliver face-to-face therapy until September 2021, and so turned to a number of alternative methods of delivering support to the children and families who are our clients. It has been said that change is the one constant, and that is especially true for small charities in these turbulent times, where SNAPS has been even more creative. This review looks at 4 specific areas – Operations, Finances, Trustees, and the future of SNAPS.

Firstly, Operations – This has been another time of unmet needs for our families, suffering the double hit of being unable to access therapeutic support through any NHS, Council or charity route, and being restricted to staying at home for some of this period. SNAPS therefore stepped up its on-line support, through sessions from physiotherapists and counsellors, and latterly regular phone, social media and email contacts from SNAPS staff and the Family Support team.

Many of the recipients have expressed their thanks for the positive support received. We developed plans to manage the return to therapy delivery in September, and were able to pick up where we left off, with a number of adjustments to accommodate whatever additional requirements, both from the authorities and from families, were required at that time. We have also focussed on ensuring that our staff team, and in particular, their mental health, is supported at all times. Whilst we were pleased to maintain our support for our Staff team, in common with many other organisations we did lose some staff as we emerged from furlough. This led to a recruitment exercise which caused some stretch for the team, but they worked through and resolved the challenges concerned. Much of the second half of the financial year from September 2021 to March 2022 has been spent ensuring that the team is fully back up, trained and delivering our services to the required standards.

We have continued to review and improve our management and policy structures, such as business and financial planning, and strategic development, and have developed an ambitious plan for further growth in the 'post-Covid' period and next financial year, after April 2022. The search for a third possible site has been integrated into a broader plan to include delivering a more extensive range of supportive therapies on multiple sites, which can provide more spaces where therapies can be delivered.

Special Needs & Parent Support (Yorkshire) CIO

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

We have also maintained our support for the West Yorkshire Children's Additional Needs Network, now 80 organisations strong, which SNAPS co-founded in 2016, to improve the flow of information and communication between charities and statutory bodies from education, healthcare and Local Government across the region.

Secondly, Finances – Although raising funds has become very difficult in a market place which has been stretched ever tighter by the tough financial and economic conditions prevailing, our fundraising team has out-performed expectations and delivered a strong result. As a result of the generosity of our many supporters and a lot of hard work from the fundraising team, SNAPS ended the current year in an excellent financial position, and stronger than ever before, which helps the charity become as sustainable as possible, and grow our services in the future. It is important to mention two particular contributors – Irwin Mitchell, which continue their long term and regular support, and the Alerce Trust, our wonderfully generous benefactor. SNAPS has a good story to tell and we tell it well, and have shown that we can competently manage the steady growth required to build a successful organisation and expand the provision of service to the families of Leeds. SNAPS is an independent charity, not an agency of social services or Leeds City Council, and we take no financing from local or national government in any form. In the current economic climate, and with cuts to government grants so prevalent, our independence has been seen by our funders as a strength.

Thirdly, the Board of Trustees - We are fortunate in having a group of talented people with widely differing backgrounds and skills to be the current Board of Trustees, including hard pressed parents, to help set strategy and provide oversight of our work, and I would like to acknowledge their hard work and contribution in the last year in helping to deal with the issues facing the charity. During this difficult year, we have managed to retain the invaluable services of our 10 Trustees, which has helped to provide stability, certainty and continuity.

And lastly, the future of SNAPS – The challenges facing small charities cannot be under-estimated, but as Chair, I am confident that we will continue to develop and grow, supported by the good will and contributions of our many families, supporters and stakeholders. Since 2015, SNAPS has grown by a factor of roughly 6 times in terms of provision of services, income and reserves, which is a tremendous performance in a difficult period, and an excellent advertisement for the hybrid business model which we have adopted, developed and used to such advantage. The new development strategy offers promise of further expansion and an even more exciting future.

The good news in this Review is down to the hard work and determination of the team and the family that is SNAPS.

Financial review

The net income for the year was £742, including net income of £8,364 on unrestricted funds and net expenditure of £7,622 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £190,469.

SNAPS aims to provide a high quality service to our clients and their families, and supportive and challenging jobs for staff, paid and voluntary. In order to be able to do this, we need to have a solid financial infrastructure. Part of this is having financial reserves, which can be used in emergency situations – such as a sudden loss of funding, the urgent need to replace equipment, or, in extremis, to close the organisation and lay off the employees.

It is considered best practice to have a Reserves Policy. The ideal level of reserves is to ensure that all the financial commitments facing the organisation in case SNAPS was required to close down suddenly, can be covered - this means the salary and redundancy commitments towards our employed staff, the contractual commitments towards our specialists employed on contracts for services, and rental and other contractual agreements. SNAPS has operated in recent years on an 'asset light' basis, in that the charity rents operating space, and has few other physical assets beyond computers and play equipment. We do not utilise a rented office space, which makes a significant difference in terms of financial liabilities.

Special Needs & Parent Support (Yorkshire) CIO

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

It is however prudent and in line with the Charity Commission guidelines to maintain a level of reserves to be able to cover up to 50% of the charity's operating costs. Annual operating costs for the year ending 31st March 2022 were £173,609, which suggests holding reserves of £86,804. Unrestricted reserves held at that date were £190,469, which equates to 109% of operating costs. Our 22/23 budget has set income at £192k with corresponding expenditure at £273k, giving a budget deficit of £81k which will be funded by our brought forward unrestricted reserves. The increased expenditure is as a result of the Trustees commitment to provide the services families need and two pilot projects will be run testing new sites and services. Taking into account the budgeted deficit, unrestricted funds will be held at £108k, being 6 months operating costs and £27k to cover unexpected costs, cashflow uncertainties or funding forecasts not met.

Restricted funds fall outside the definition of reserves, but the nature and amount of such funds may impact on a charity's reserves policy. Where significant amounts are held as restricted funds the nature of the restrictions is considered as such funds may reduce the need for reserves in particular areas of the charity's work.

The Trustees are committed to working within budgets to maintain adequate levels of reserves, and will continue to review the level of reserves to ensure that it meets all possible future requirements, as identified in our Business Plan.

Approved by the board of trustees on 17 October 2022

Christopher Eatwell (Trustee)

Special Needs & Parent Support (Yorkshire) CIO

Independent examiner's report to the trustees of Special Needs & Parent Support (Yorkshire) CIO

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2022, which are set out on pages 7 to 14.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Simon Bostrom FCIE

19 October 2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Special Needs & Parent Support (Yorkshire) CIO
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	116,115	35,488	151,603	201,784
Fundraising		9,242	-	9,242	8,109
Fee income		8,299	-	8,299	314
Other Income		4,811	-	4,811	-
Bank interest		396	-	396	917
Total income		138,863	35,488	174,351	211,124
Expenditure on:					
Salaries, NIC and pensions	(3)	85,416	15,761	101,177	85,203
Recruitment		919	-	919	-
Travel and subsistence		1,022	-	1,022	135
Physiotherapists		-	12,371	12,371	2,025
Swimming instructors		1,132	1,080	2,212	-
Football Coaches		-	370	370	-
Other Freelance workers		703	-	703	-
Management and accounts		4,164	-	4,164	3,333
Counselling		-	10,765	10,765	4,125
Equipment and resources		364	475	839	807
DBS checks		913	-	913	301
Rent and room hire		10,189	1,213	11,402	683
Activities, meals and entertainment		2,151	600	2,751	3,611
Telephone and internet		1,939	-	1,939	1,979
IT software and consumables		3,487	-	3,487	964
Advertising and marketing		73	-	73	199
Postage and delivery		1,324	-	1,324	993
Printing and stationery		892	-	892	182
Insurance		699	-	699	734
Memberships and subscriptions		413	-	413	35
Independent examination		900	-	900	800
Training		2,099	-	2,099	151
Fundraising expense		10,007	-	10,007	4,392
Other expenditure		1,433	-	1,433	142
Depreciation		735	-	735	367
Bad debts written off		-	-	-	438
Total expenditure		130,974	42,635	173,609	111,599
Net income / (expenditure)		7,889	(7,147)	742	99,525
Transfers between funds		475	(475)	-	-
Net movement in funds		8,364	(7,622)	742	99,525
Fund balances brought forward		184,011	23,778	207,789	108,264
Fund balances carried forward	(4)	192,375	16,156	208,531	207,789

All incoming resources and resources expended derive from continuing activities.

Special Needs & Parent Support (Yorkshire) CIO

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 1,906	-	1,906	976
Total fixed assets	<u>1,906</u>	<u>-</u>	<u>1,906</u>	<u>976</u>
Current assets				
Debtors and prepayments	(6) 10,328	-	10,328	3,775
Cash at bank	192,687	16,156	208,843	206,305
Total current assets	<u>203,015</u>	<u>16,156</u>	<u>219,171</u>	<u>210,080</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 12,546	-	12,546	3,267
Total current liabilities	<u>12,546</u>	<u>-</u>	<u>12,546</u>	<u>3,267</u>
Net current assets / (liabilities)	<u>190,469</u>	<u>16,156</u>	<u>206,625</u>	<u>206,813</u>
Net assets	<u>192,375</u>	<u>16,156</u>	<u>208,531</u>	<u>207,789</u>
Funds				
Unrestricted funds	192,375	-	192,375	184,011
Restricted funds	-	16,156	16,156	23,778
Total funds	<u>192,375</u>	<u>16,156</u>	<u>208,531</u>	<u>207,789</u>

The financial statements were approved by the board of trustees on 17 October 2022

Christopher Eatwell (Trustee)

Special Needs & Parent Support (Yorkshire) CIO

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £300 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Special Needs & Parent Support (Yorkshire) CIO

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income unless restrictions have been imposed by the donor. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Special Needs & Parent Support (Yorkshire) CIO

Notes to the accounts continued

for the year ended 31 March 2022

2 Grants and donations	2022	2022	2022	2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Alerce Trust	50,000	-	50,000	50,000
BDB Pitmans Charitable Trust	2,000	-	2,000	-
Children In Need	-	5,750	5,750	-
Cordis Charity Foundation	1,000	-	1,000	-
Edith Murphy Foundation	5,000	-	5,000	5,000
Gay & Peter Hartley's Hillards Charitable Trust	1,000	-	1,000	1,000
HMRC Coronavirus Job Retention Scheme	-	4,521	4,521	11,811
Kathleen Beryl Sleigh Charitable Trust	5,000	-	5,000	-
Ladbrokes Coral Trust	1,000	-	1,000	-
Lara Atkin Charitable Foundation	5,000	-	5,000	-
Sovereign Health Care	-	3,486	3,486	-
The Albert Gubay Foundation	-	12,885	12,885	-
The Dalby Charitable Trust	1,000	-	1,000	-
The Pierrepont Trust	20,000	-	20,000	10,000
The Scurrah Wainwright Charity	-	4,846	4,846	-
The Theodore Maxxy Charitable Trust	2,000	-	2,000	-
The Xerox (UK) Trust	-	1,500	1,500	-
Webb Family Charitable Trust	2,000	-	2,000	-
Wesleyan Foundation	-	1,950	1,950	-
WW Spooner Charitable Trust	1,000	-	1,000	1,000
Aviva Foundation	-	-	-	1,805
The National Lottery Community Fund (NLCF)	-	-	-	9,992
The Barnard Kenneth Hufton Charity	-	-	-	1,000
Garfield Weston Foundation	-	-	-	10,000
The Irving Memorial Trust	-	-	-	1,500
Irwin Mitchell Charities Foundation	-	-	-	34,100
Jimbo's Fund	-	-	-	13,366
Michael Watson Charitable Trust	-	-	-	2,000
Open Doors Foundation	-	-	-	5,000
Sanctuary Bathrooms	-	-	-	1,000
ShareGift	-	-	-	2,500
Sir George Martin Trust	-	-	-	2,000
St James Place Charitable Foundation	-	-	-	5,000
The Charles & Elsie Sykes Trust	-	-	-	2,500
The David Family Foundation	-	-	-	2,000
The Graham and Diane Smith Charitable Trust	-	-	-	1,000
The Hadley Trust	-	-	-	5,000
The John R Murray Charitable Trust	-	-	-	3,000
The Linden Charitable Trust	-	-	-	1,000
The Metis Trust	-	-	-	1,000
The Sir Cliff Richard Charitable Trust	-	-	-	1,000
The Sir Hugh and Lady Bell Trust	-	-	-	1,000
The True Colours Trust	-	-	-	1,320
Gift Aid	148	-	148	-
Other donations	19,967	550	20,517	14,890
	<u>116,115</u>	<u>35,488</u>	<u>151,603</u>	<u>201,784</u>

Special Needs & Parent Support (Yorkshire) CIO

Notes to the accounts continued

for the year ended 31 March 2022

3 Staff costs and numbers	2022	2021
	£	£
Gross salaries	99,362	90,548
Social security costs	4,472	(3,334)
Employment allowance	(4,000)	(3,089)
Pensions	1,343	1,078
	<u>101,177</u>	<u>85,203</u>

The average number of employees during the year was 20.4, being an average of 4.1 full time equivalent (2021: 8, 3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022	2021
	£	£
Costs of the scheme to the charity for the year	1,343	1,078
Amount of any contributions outstanding at the year end	338	314

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Leeds Building Society	475	-	-	(475)	-
Yorkshire Building Society	475	-	475	-	-
Jimbo's Fund	12,836	-	11,020	-	1,816
NLCF	9,992	-	9,992	-	-
The Fineman Trust	-	450	450	-	-
The Xerox (UK) Trust	-	1,500	1,500	-	-
Jen Stephenson	-	100	100	-	-
Children In Need	-	5,750	5,750	-	-
Sovereign Health Care	-	3,486	3,486	-	-
Wesleyan Foundation	-	1,950	1,950	-	-
The Scurrah Wainwright Charity	-	4,846	-	-	4,846
The Albert Gubay Foundation	-	12,885	3,391	-	9,494
HMRC Job Retention Scheme	-	4,521	4,521	-	-
	<u>23,778</u>	<u>35,488</u>	<u>42,635</u>	<u>(475)</u>	<u>16,156</u>

Fund name	Purpose of restriction
Leeds Building Society	To purchase football equipment. Expenditure was incurred in previous years.
Yorkshire Building Society	To fund the costs of football equipment and kit
Jimbo's Fund	To fund two physiotherapists
NLCF	For the family support project
The Fineman Trust	To fund physiotherapist salaries
The Xerox (UK) Trust	Partly to fund online yoga/music/dance and partly physiotherapist salaries
Jen Stephenson	To fund Pennyfield activities
Children In Need	To fund physiotherapy and a support worker
Sovereign Health Care	To fund stay and play sessions
Wesleyan Foundation	To fund counselling sessions
The Scurrah Wainwright Charity	To fund SNAPS saturday sessions
The Albert Gubay Foundation	To fund swimming and football coaching and sessions
HMRC Job Retention Scheme	To contribute towards salaries of furloughed staff during the Covid 19 pandemic

Special Needs & Parent Support (Yorkshire) CIO
Notes to the accounts continued
for the year ended 31 March 2022

5 Tangible assets	Computer equipment	Total
	£	£
Cost		
At 1 April 2021	2,164	2,164
Additions	1,664	1,664
At 31 March 2022	<u>3,828</u>	<u>3,828</u>
Depreciation		
At 1 April 2021	1,188	1,188
Charge for year	734	734
At 31 March 2022	<u>1,922</u>	<u>1,922</u>
Net book value		
At 31 March 2022	<u>1,906</u>	<u>1,906</u>
At 31 March 2021	<u>976</u>	<u>976</u>
6 Debtors and prepayments	2022	2021
	£	£
Debtors	1,902	1,650
Prepayments	8,426	2,125
	<u>10,328</u>	<u>3,775</u>
7 Creditors and accruals	2022	2021
	£	£
Creditors	3,051	2,113
Accruals	3,804	1,154
Other creditors	5,691	-
	<u>12,546</u>	<u>3,267</u>

8 Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received were £26,427 (previous year: £25,299).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Special Needs & Parent Support (Yorkshire) CIO

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	116,115	158,985	35,488	42,799	151,603	201,784
Fundraising	9,242	8,109	-	-	9,242	8,109
Fee income	8,299	314	-	-	8,299	314
Other income	4,811	-	-	-	4,811	-
Bank interest	396	917	-	-	396	917
Total income	138,863	168,325	35,488	42,799	174,351	211,124
Expenditure						
Salaries, NIC and pensions	85,416	73,392	15,761	11,811	101,177	85,203
Recruitment	919	-	-	-	919	-
Travel and subsistence	1,022	135	-	-	1,022	135
Physiotherapists	-	-	12,371	2,025	12,371	2,025
Swimming instructors	1,132	-	1,080	-	2,212	-
Football Coaches	-	-	370	-	370	-
Other Freelance workers	703	-	-	-	703	-
Management and accounts	4,164	3,333	-	-	4,164	3,333
Counselling	-	-	10,765	4,125	10,765	4,125
Equipment and resources	364	807	475	-	839	807
DBS checks	913	301	-	-	913	301
Rent and room hire	10,189	683	1,213	-	11,402	683
Activities, meals and entertainment	2,151	1,523	600	2,088	2,751	3,611
Telephone and internet	1,939	1,979	-	-	1,939	1,979
IT software and consumables	3,487	964	-	-	3,487	964
Advertising and marketing	73	199	-	-	73	199
Postage and delivery	1,324	993	-	-	1,324	993
Printing and stationery	892	182	-	-	892	182
Insurance	699	734	-	-	699	734
Memberships and subscriptions	413	35	-	-	413	35
Independent examination	900	800	-	-	900	800
Training	2,099	151	-	-	2,099	151
Fundraising expense	10,007	4,392	-	-	10,007	4,392
Other expenditure	1,433	142	-	-	1,433	142
Depreciation	735	367	-	-	735	367
Bad debts written off	-	438	-	-	-	438
Total expenditure	130,974	91,550	42,635	20,049	173,609	111,599
Net income / (expenditure)	7,889	76,775	(7,147)	22,750	742	99,525
Transfers between funds	475	-	(475)	-	-	-
Net movement in funds	8,364	76,775	(7,622)	22,750	742	99,525
Fund balances brought forward	184,011	107,236	23,778	1,028	207,789	108,264
Fund balances carried forward	192,375	184,011	16,156	23,778	208,531	207,789

SNAPS Yorkshire CIO

England & Wales - Charity number 1171244

Accounts

Special Needs & Parent Support (Yorkshire) CIO

Charity number 1171244

Annual Report and Financial Statements for the year ended 31 March 2021



West Yorkshire Community Accounting Service

Special Needs & Parent Support (Yorkshire) CIO

Annual Report and Financial Statements for the year ended 31 March 2021

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Prepared by West Yorkshire Community Accounting Service

Special Needs & Parent Support (Yorkshire) CIO

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Christopher Eatwell	Chair	
Ross McWilliams	Vice chair	
Paul Rowson	Vice chair	
Howard Pickles	Treasurer	
Nicola McVennon		
Deborah Hingerton		
Lora Bedford		
Victoria Moss		
Sunjayee Chauhan		
Sophie Moody		

Charity number 1171244 Registered in England and Wales

Registered and principal address

17a Earlswood Avenue
Leeds
LS8 2AF

Bankers

Barclays Bank PLC Leeds 2 Leicestershire LE87 2BB	Shawbrook Bank Limited Lutea House Warley Hill Business Park Great Warley Essex CM13 3BE
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Independent examiner

Claire Welling

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) formed on 23 January 2017 governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Special Needs & Parent Support (Yorkshire) CIO

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

Objectives and activities

The charity's objects

To help meet the needs of parents and carers of children with special needs by the provision of support and advocacy, advice and information.

To promote health and education for children with special needs and their parents and carers.

To provide educational and recreational facilities in the interests of social welfare for children with special needs and their parents and carers so that conditions of life may be improved.

The charity's main activities

Special Needs & Parent Support (Yorkshire) CIO (SNAPS) runs a Saturday support group with a range of therapeutic and other activities, specifically for children with additional needs, and provides the opportunity for the whole family to participate, including siblings, and for the parents to socialise and learn from each other. Activities include hydrotherapy, rebound therapy, music therapy, arts and crafts, boccia, music activities, soft play and football training, with other activities as needs are identified, and funding allows. In addition the charity delivers support directly to families through Family Support Workers, along with counselling sessions for parents.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education through promoting the inclusion of families with children with special needs.

SNAPS aims to support any family with a disabled child who requires support. SNAPS supports the whole family and meets at a weekend to positively promote inclusion.

Achievements and performance

The past year has been another highly challenging year, dominated by the series of lockdowns and restrictions placed on our organisation by National Government through the management of the pandemic. SNAPS has been unable to deliver face-to-face therapy, so has turned to a number of alternative methods of delivering support to the children and families who are our clients. It has been said that change is the one constant, and that is especially true for small charities in these turbulent times, where SNAPS has been even more creative. This review looks at 4 specific areas – Operations, Finances, Trustees, and the future of SNAPS.

Firstly, Operations – This has been the year of unmet needs for our families, suffering the double hit of being unable to access therapeutic support and being restricted to staying at home for much of the period. SNAPS has therefore stepped up its on-line support, through sessions from physiotherapists, and latterly regular phone, social media and email contacts from SNAPS staff and the Family Support team. In addition we have undertaken a number of initiatives, such as 'care packages' for Mother's Day, Valentines' Day, gardening and Christmas, in our attempts to maintain as high a level of regular contact with our families as possible. Many of the recipients have expressed their thanks for the positive support received. The search for a third possible site was put on hold in the circumstances, to be re-started once conditions allow. We have fully developed plans to manage our return to therapy delivery once we are permitted, and are confident that we will be able to pick up where we left off, with obvious adjustments to suit whatever additional requirements are in place at that time. We have also focussed on ensuring that our staff team, and in particular, their mental health, is supported at all times. We are pleased to have been able to maintain our support for our Staff team as well, and through furlough and other support, have not lost any of the team to resignation. We have continued to review and improve our management and policy structures, such as business and financial planning, and strategic development. We have also maintained our support for the West Yorkshire Children's Additional Needs Network, now 67 organisations strong, which SNAPS co-founded in 2016, to improve the flow of information and communication between charities and statutory bodies from education, healthcare and Local Government across the region.

Special Needs & Parent Support (Yorkshire) CIO

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

Achievements and performance

Secondly, Finances – Although raising funds has become very difficult in a market place which has been stretched ever tighter by the tough financial and economic conditions prevailing, our fundraising team has outperformed expectations and delivered a strong result. As a result of the generosity of our many supporters and a lot of hard work from the fundraising team, SNAPS ended the current year in an excellent financial position, and stronger than ever before, which helps the charity become as sustainable as possible. It is important to mention two particular contributors – Irwin Mitchell, which continue their long term and regular support, and the Alerce Trust, our wonderfully generous benefactor. SNAPS has a good story to tell and we tell it well, and have shown that we can competently manage the steady growth required to build a successful organisation and expand the provision of service to the families of Leeds. SNAPS is an independent charity, not an agency of social services or Leeds City Council, and we take no financing from local or national government in any form. In the current economic climate, and with cuts to government grants so prevalent, our independence has been seen by our funders as a strength.

Thirdly, the Board of Trustees - We are fortunate in having a group of talented people with widely differing backgrounds and skills to be the current Board of Trustees, including hard pressed parents, to help set strategy and provide oversight of our work, and I would like to acknowledge their hard work and contribution in the last year in helping to deal with the issues facing the charity. During this difficult year, we have managed to retain the invaluable services of our 10 Trustees, which has helped to provide stability and certainty.

And lastly, the future of SNAPS – The challenges facing small charities cannot be under-estimated, but as Chair, I am confident that we will continue to develop and grow, supported by the good will and contributions of our many families, supporters and stakeholders. In the last six years, SNAPS has grown by a factor of roughly 6 times in terms of provision of services, income and reserves, which is a tremendous performance in a difficult period. The good news in this review is down to the hard work and determination of the team and the family that is SNAPS.

Financial review

The net income for the year was £99,525, including net income of £76,775 on unrestricted funds and net income of £22,750 on restricted funds.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Special Needs & Parent Support (Yorkshire) CIO

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

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £183,035.

SNAPS aims to provide a high quality service to our clients and their families, and supportive and challenging jobs for staff, paid and voluntary. In order to be able to do this, we need to have a solid financial infrastructure. Part of this is having financial reserves, which can be used in emergency situations – such as a sudden loss of funding, the urgent need to replace equipment, or, in extremis, to close the organisation and lay off the employees.

It is considered best practice to have a Reserves Policy. The ideal level of reserves is to ensure that all the financial commitments facing the organisation in case SNAPS was required to close down suddenly, can be covered - this means the salary and redundancy commitments towards our employed staff, the contractual commitments towards our specialists employed on contracts for services, and rental and other contractual agreements. SNAPS has operated in recent years on an 'asset light' basis, in that the charity rents operating space, and has few other physical assets beyond computers and play equipment. We do not utilise a rented office space, which makes a significant difference in terms of financial liabilities.

It is however prudent and in line with the Charity Commission guidelines to maintain a level of reserves to be able to cover up to 50% of the charity's operating costs. Annual operating costs for the year ending 31st March 2021 were £111,599, which suggests holding reserves of £55,800. However, the year ended 31 March 2021 was not a typical year and, due to the effects of the pandemic, meant we had to operate a reduced service resulting in reduced operating costs. In a typical year, operating costs typically run at £210,000, which in line with our reserves policy would necessitate holding reserves of £105,000 -. Corresponding reserves held at 31 March 2021 were £183,035. Additional funds are held in anticipation of further development and expansion of the core services, both to current and future operating sites.

Restricted funds fall outside the definition of reserves, but the nature and amount of such funds may impact on a charity's reserves policy. Where significant amounts are held as restricted funds the nature of the restrictions is considered as such funds may reduce the need for reserves in particular areas of the charity's work.

The Trustees are committed to working within budgets to maintain adequate levels of reserves, and will continue to review the level of reserves to ensure that it meets all possible future requirements, as identified in our Business Plan.

Signed on behalf of the board of trustees on 15/09/2021

C.J.Eatwell

Special Needs & Parent Support (Yorkshire) CIO

Independent examiner's report to the trustees of Special Needs & Parent Support (Yorkshire) CIO

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2021, which are set out on pages 7 to 14.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Claire Welling

24/9/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Special Needs & Parent Support (Yorkshire) CIO
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	158,985	42,799	201,784	158,137
Fundraising		8,109	-	8,109	42,952
Fee income		314	-	314	12,553
Bank interest		917	-	917	214
Total income		<u>168,325</u>	<u>42,799</u>	<u>211,124</u>	<u>213,856</u>
Expenditure on:					
Salaries, NIC and pensions	(3)	73,392	11,811	85,203	74,870
Recruitment		-	-	-	505
Travel and subsistence		135	-	135	1,835
Physiotherapists		-	2,025	2,025	16,613
Swimming instructors		-	-	-	3,780
Management and accounts		3,333	-	3,333	4,825
Counselling		-	4,125	4,125	-
Equipment and resources		807	-	807	1,809
DBS checks		301	-	301	778
Rent and room hire		683	-	683	17,117
Activities, meals and entertainment		1,523	2,088	3,611	8,705
Telephone and internet		1,979	-	1,979	1,829
IT software and consumables		964	-	964	881
Advertising and marketing		199	-	199	104
Postage and delivery		993	-	993	872
Printing and stationery		182	-	182	739
Insurance		734	-	734	607
Memberships and subscriptions		35	-	35	95
Independent examination		800	-	800	690
Training		151	-	151	540
Fundraising expense		4,392	-	4,392	12,209
Other expenditure		142	-	142	951
Depreciation		367	-	367	406
Bad debts written off		438	-	438	-
Total expenditure		<u>91,550</u>	<u>20,049</u>	<u>111,599</u>	<u>150,760</u>
Net income / (expenditure)		<u>76,775</u>	<u>22,750</u>	<u>99,525</u>	<u>63,096</u>
Fund balances brought forward		<u>107,236</u>	<u>1,028</u>	<u>108,264</u>	<u>45,168</u>
Fund balances carried forward	(4)	<u>184,011</u>	<u>23,778</u>	<u>207,789</u>	<u>108,264</u>

All incoming resources and resources expended derive from continuing activities.

Special Needs & Parent Support (Yorkshire) CIO

Balance sheet

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 976	-	976	844
Total fixed assets	<u>976</u>	<u>-</u>	<u>976</u>	<u>844</u>
Current assets				
Debtors and prepayments	(6) 3,775	-	3,775	3,034
Cash at bank	182,527	23,778	206,305	107,669
Total current assets	<u>186,302</u>	<u>23,778</u>	<u>210,080</u>	<u>110,703</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 3,267	-	3,267	3,283
Total current liabilities	<u>3,267</u>	<u>-</u>	<u>3,267</u>	<u>3,283</u>
Net current assets / (liabilities)	<u>183,035</u>	<u>23,778</u>	<u>206,813</u>	<u>107,420</u>
Total assets less current liabilities	<u>184,011</u>	<u>23,778</u>	<u>207,789</u>	<u>108,264</u>
Net assets	<u>184,011</u>	<u>23,778</u>	<u>207,789</u>	<u>108,264</u>
Funds				
Unrestricted funds	184,011	-	184,011	107,236
Restricted funds	-	23,778	23,778	1,028
Total funds	<u>184,011</u>	<u>23,778</u>	<u>207,789</u>	<u>108,264</u>

The financial statements were approved by the board of trustees on 15/09/2021

C.J.Eatwell (Trustee)

Special Needs & Parent Support (Yorkshire) CIO

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Special Needs & Parent Support (Yorkshire) CIO

Notes to the accounts continued

for the year ended 31 March 2021

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Special Needs & Parent Support (Yorkshire) CIO

Notes to the accounts continued

for the year ended 31 March 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Alerce Trust	50,000	-	50,000	50,000
Aviva Corporate funding	1,805	-	1,805	-
The National Lottery Community Fund	-	9,992	9,992	-
Barnard Kenneth Hufton Charity	1,000	-	1,000	-
Edith Murphy Foundation	5,000	-	5,000	10,000
Garfield Weston Foundation	10,000	-	10,000	10,000
Gay & Peter Hartley's Hillards Charitable Trust	1,000	-	1,000	-
HMRC Coronavirus Job Retention Scheme	-	11,811	11,811	-
Irving Memorial Trust	1,500	-	1,500	-
Irwin Mitchell	34,100	-	34,100	4,000
Jimbo's Fund	-	13,366	13,366	-
Michael Watson Charitable Trust	2,000	-	2,000	-
Open Doors Foundation	5,000	-	5,000	-
Pierrepoint Trust	10,000	-	10,000	15,000
Sanctuary Bathrooms	1,000	-	1,000	-
ShareGift	2,500	-	2,500	-
Sir George Martin Trust	2,000	-	2,000	-
St James Palace Foundation	-	5,000	5,000	5,000
The Charles & Elsie Sykes Trust	2,500	-	2,500	-
The David Family Foundation	2,000	-	2,000	-
The Graham and Diane Smith Charitable Trust	1,000	-	1,000	-
The Hadley Trust	5,000	-	5,000	-
The John R Murray Charitable Trust	3,000	-	3,000	-
The Linden Charitable Trust	1,000	-	1,000	-
The Metis Trust	1,000	-	1,000	-
The Sir Cliff Richard Charitable Trust	1,000	-	1,000	-
The Sir Hugh and Lady Bell Trust	1,000	-	1,000	-
The True Colours Trust	-	1,320	1,320	-
WW Spooner Charitable Trust	1,000	-	1,000	1,000
Angela Gallagher Trust	-	-	-	1,500
Card Factory	-	-	-	1,000
Casey Trust	-	-	-	1,000
Grant Foundation	-	-	-	1,500
Headingley Orphanage Foundation	-	-	-	450
John Ackroyd Charitable Trust	-	-	-	1,000
K Rouse	-	-	-	20,000
Leeds Building Society	-	-	-	1,000
Masonic Charitable Foundation	-	-	-	3,000
MCF - Masonic Charitable Trust	-	-	-	3,000
Pat Newman Memorial Trust	-	-	-	1,000
Sir George Martin Trust	-	-	-	2,000
Sydney Black Charitable Trust	-	-	-	1,000
Tula Trust	-	-	-	1,000
Vickers Trust	-	-	-	3,000
Wades Charity	-	-	-	2,000
Yorkshire Building Society	-	-	-	1,000
Other grants and donations	13,580	1,310	14,890	18,687
	<u>158,985</u>	<u>42,799</u>	<u>201,784</u>	<u>158,137</u>

Special Needs & Parent Support (Yorkshire) CIO

Notes to the accounts continued

for the year ended 31 March 2021

3 Staff costs and numbers	2021	2020
	£	£
Gross salaries	90,548	74,073
Social security costs	(3,334)	2,530
Employment allowance	(3,089)	(2,530)
Pensions	1,078	797
	<u>85,203</u>	<u>74,870</u>

The average number employees during the year was 21 all part-time or sessional workers (2020: 21). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2021	2020
	£	£
Costs of the scheme to the charity for the year	1,078	711
Amount of any contributions outstanding at the year end	314	86

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Leeds Building Society	475	-	-	-	475
Wades Charity	78	-	78	-	-
Yorkshire Building Society	475	-	-	-	475
Seedlings Trust	-	810	810	-	-
St James Palace Foundation	-	5,000	5,000	-	-
True Colours	-	1,320	1,320	-	-
Jimbo's	-	13,366	530	-	12,836
Headingley Orphanage	-	500	500	-	-
Community Fund	-	9,992	-	-	9,992
HMRC CJRS	-	11,811	11,811	-	-
	<u>1,028</u>	<u>42,799</u>	<u>20,049</u>	<u>-</u>	<u>23,778</u>

Fund name	Purpose of restriction
Leeds Building Society	To purchase football equipment.
Wades Charity	Towards the costs of equipment and music and dance lessons.
Yorkshire Building Society	Towards costs of football equipment and kit.
Seedlings Trust	For activity packs.
St James Palace Foundation	For remote physiotherapy services.
True Colours	Towards online activity sessions for disabled children and their families including music therapy, yoga and dance.
Jimbo's	To fund two physiotherapists.
Headingley Orphanage	For online activities e.g. yoga, music therapy etc.
Community Fund	For the family support project.
HMRC CJRS	Coronavirus Job Retention Scheme. Towards furloughed staff costs.

Special Needs & Parent Support (Yorkshire) CIO

Notes to the accounts continued

for the year ended 31 March 2021

5 Tangible assets

	Computer equipment	Total
<u>Cost</u>	£	£
At 1 April 2020	1,665	1,665
Additions	499	499
At 31 March 2021	<u>2,164</u>	<u>2,164</u>
<u>Depreciation</u>		
At 1 April 2020	821	821
Charge for year	367	367
At 31 March 2021	<u>1,188</u>	<u>1,188</u>
<u>Net book value</u>		
At 31 March 2021	<u>976</u>	<u>976</u>
At 31 March 2020	<u>844</u>	<u>844</u>

6 Debtors and prepayments

	2021	2020
	£	£
Debtors	1,650	1,650
Prepayments	2,125	1,384
	<u>3,775</u>	<u>3,034</u>

7 Creditors and accruals

	2021	2020
	£	£
Creditors	2,113	2,339
Accruals	1,154	944
	<u>3,267</u>	<u>3,283</u>

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received by the Chief Officer were £25,299 (previous year: £22,025).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Special Needs & Parent Support (Yorkshire) CIO

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	158,985	147,187	42,799	10,950	201,784	158,137
Fundraising	8,109	38,919	-	4,033	8,109	42,952
Fee income	314	12,553	-	-	314	12,553
Bank interest	917	214	-	-	917	214
Total income	168,325	198,873	42,799	14,983	211,124	213,856
Expenditure						
Salaries, NIC and pensions	73,392	73,038	11,811	1,832	85,203	74,870
Recruitment	-	505	-	-	-	505
Travel and subsistence	135	1,835	-	-	135	1,835
Physiotherapists	-	1,780	2,025	14,833	2,025	16,613
Swimming instructors	-	3,780	-	-	-	3,780
Management and accounts	3,333	4,825	-	-	3,333	4,825
Counselling	-	-	4,125	-	4,125	-
Equipment and resources	807	269	-	1,540	807	1,809
DBS checks	301	778	-	-	301	778
Rent and room hire	683	15,117	-	2,000	683	17,117
Activities, meals and entertainment	1,523	2,290	2,088	6,415	3,611	8,705
Telephone and internet	1,979	1,829	-	-	1,979	1,829
IT software and consumables	964	881	-	-	964	881
Advertising and marketing	199	104	-	-	199	104
Postage and delivery	993	872	-	-	993	872
Printing and stationery	182	739	-	-	182	739
Insurance	734	607	-	-	734	607
Memberships and subscriptions	35	95	-	-	35	95
Independent examination	800	690	-	-	800	690
Training	151	540	-	-	151	540
Fundraising expense	4,392	12,209	-	-	4,392	12,209
Other expenditure	142	951	-	-	142	951
Depreciation	367	406	-	-	367	406
Bad debts written off	438	-	-	-	438	-
Total expenditure	91,550	124,140	20,049	26,620	111,599	150,760
Net income / (expenditure)	76,775	74,733	22,750	(11,637)	99,525	63,096
Fund balances brought forward	107,236	32,503	1,028	12,665	108,264	45,168
Fund balances carried forward	184,011	107,236	23,778	1,028	207,789	108,264