

# WORCESTER SNOEZELEN CIO

England & Wales · Charity number 1188079

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-02-20

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

## Contact

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**Address** 3 Turnpike Close  
Worcester  
WR2 6AB

**Phone** 01905748229

**Email** [enquiries@worcestersnoezelen.org.uk](mailto:enquiries@worcestersnoezelen.org.uk)

**Website** <http://www.worcestersnoezelen.org.uk/>

## Activities

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**Objects:** FOR THE PUBLIC BENEFIT TO RELIEVE THE NEEDS OF PEOPLE WHO HAVE DISABILITIES AND/OR ADDITIONAL NEEDS BY THE PROVISION OF A MULTI-SENSORY LEISURE THERAPY CENTRE AS A COMMUNITY RESOURCE DESIGNED TO: A) PROMOTE MULTI-SENSORY PRACTICES AND TO PROMOTE AND SUPPORT THEIR HEALTH AND WELLBEING; AND B) INCREASE PUBLIC AND PROFESSIONAL EDUCATION AND AWARENESS OF PEOPLE WHO HAVE DISABILITIES AND/OR ADDITIONAL NEEDS AND THE BENEFITS OF MULTI SENSORY PLAY THERAPY.

**Activities:** WE PROVIDE LEISURE THERAPY FACILITIES FOR PEOPLE OF ALL AGES WHO HAVE ANY DISABILITIES & ADDITIONAL NEEDS. THESE INCLUDE MULTI-SENSORY ACTIVITIES, HYDROTHERAPY, CREATIVE ARTS AND THERAPIES. THROUGHOUT THE YEAR WE HOLD EVENTS WITHIN THE WIDER COMMUNITY TO RAISE AWARENESS & EMPOWER OUR MEMBERS WITH OPPORTUNITIES FOR PERFORMANCE, LEARNING NEW SKILLS & EXHIBITIONS.

## Classification

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

## Geography

- Herefordshire
- Worcestershire

## Finances

| Period end | Income   | Expenditure | Assets     | Employees |
|------------|----------|-------------|------------|-----------|
| 2025-03-31 | £826,571 | £387,410    | £1,487,979 | 15        |
| 2024-03-31 | £987,177 | £356,857    | £1,048,818 | 13        |
| 2023-03-31 | £312,865 | £343,360    | -          | -         |
| 2022-03-31 | £329,797 | £299,188    | -          | -         |
| 2021-03-31 | £367,000 | £301,200    | -          | -         |

## Trustees

| Name                        | Role  | Appointed  |
|-----------------------------|-------|------------|
| <b>Eric Spencer Rhodes</b>  | Chair | 2015-04-12 |
| Anne Bard                   |       | 2021-08-12 |
| Brian Joseph Noel O'Connell |       | 2016-12-05 |
| James Parker                |       | 2022-03-11 |
| Julian Mark Haycock         |       | 2022-03-11 |
| Karol Keenan                |       | 2024-03-07 |
| Robert Lawrence Blackburn   |       | 2009-01-06 |
| Robert Procopiou            |       | 2024-03-07 |
| VALERIE ANNE BLACKBOURN     |       | 2009-01-06 |

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# Accounts

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**WORCESTER SNOEZELEN CIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# WORCESTER SNOEZELLEN CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |                                                                                                                                          |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>             | E Rhodes (Chair)<br>R Blackburn (Vice-Chair)<br>V Blackburn<br>B O'Connell<br>A Bard<br>J Haycock<br>J Parker<br>R Procopiou<br>K Keenan |
| <b>Charity number</b>       | 1188079                                                                                                                                  |
| <b>Registered office</b>    | 3 Turnpike Close<br>Oldbury Road<br>Worcester<br>WR2 6AB                                                                                 |
| <b>Independent examiner</b> | Kendall Wadley LLP<br>Granta Lodge<br>71 Graham Road<br>Malvern<br>Worcestershire<br>WR14 2JS                                            |
| <b>Bankers</b>              | CAF Bank Ltd<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>Kent<br>ME19 4JQ                                                   |

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# WORCESTER SNOEZELLEN CIO

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# **WORCESTER SNOEZELLEN CIO**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 MARCH 2025***

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The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The Worcester Snoezelen CIO is established to provide multi-sensory therapy facilities for people within the West Midlands.

#### **Public Benefit**

The trustees confirm that they have complied with their duties under Section 17 (5) of the Charities Act 2011 to have due regard to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

#### **Achievement of Public Benefit**

Our aim is to provide accessible leisure and therapy activities for people of all ages who have disabilities and additional needs. The Worcester Snoezelen continues to retain a person-centred approach and in doing so aims to make our users feel valued. We actively take steps to enquire how we can meet the needs of our users and through the unique skills and expertise of the team we are able to accommodate nuances in behaviour which may prevent some people accessing other community activities. The range of activities, which have been user led in their development, can also assist with; reducing social isolation, encouraging people to realise their self-worth and potential, reducing agitation and support stress management. The Worcester Snoezelen celebrates the diversity of the people who use it and their feedback is paramount to the success of our service.

Worcester Snoezelen continues to run a self-referral service at financially accessible prices. The staff team is made up of 15 part time and 3 full time staff members and 1 apprentice. Many of our staff are long standing and have an array of skills and talents they use for the benefit of our members. Retaining staff and developing their skills helps continuity, enhances the quality of our provision and enthuses the staff team as a whole.

#### **Quality Assurance**

Worcester Snoezelen is a committed disability friendly place and is registered with the Disability Confident provider scheme. Policies and Procedures are reviewed regularly by staff and trustees to ensure they are current.

# WORCESTER SNOEZELLEN CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Review Of Activities April 2024- March 2025

##### Life Enhancing Provision

The Worcester Snoezelen centre continues to open 7 days a week offering 4 differing multi-sensory rooms, soft play, hydrotherapy, music, yoga, and art. Our aim is to offer meaningful and accessible bespoke activities which engage the senses, using an open, non-directive approach. Our self-referral booking system along with financially accessible unique facilities accounts in part for the large numbers of people who attend the centre from neighboring counties and beyond. Some of the people who attend the centre may not be able to access any other areas of the community due to nuanced behaviors associated with their needs. An example of this is of a member who travels a 50 mile round trip with 3 carers to access hydrotherapy and sensory sessions. This year we have seen 1,100 people with disabilities, neurodiversity and additional needs attend 13,500 booked sessions. It is this need which has helped inform us about the future of our services, what is needed and whom we are catering for.

In addition to the multi-sensory centre room bookings, outreach services in the form of Activity Days, group music and play therapy offer community presence and diversity to our activities. Initiatives delivered include our weekly under 5's Sensory Play group, Activity Wednesday and Sounds Inclusive for adults and Snoezey Sunday and Youth Rocks for children and families. Rock school is also a popular part of our music delivery and we recognize that as well as bringing a fun outlet for expression and therapeutic benefits to our members, it is our greatest platform for community presence. Feedback from families and community members speaks of 'pure joy to watch', 'can't help smiling' and 'these guys are amazing!' The efforts from our talented musicians and volunteers is very much appreciated by all.

##### Feedback:

*"My physical and mental wellbeing are important to me and I feel relaxed after each session, My muscles and limbs are much better after each session and my carers and family notice the massive change in both my physical and mental wellbeing."* – Snoezelen member who has attended hydro session for 12 months.

*It's a safe space for our family to be together in a relaxed environment. Our neurodiverse son and our neurotypical son can spend time together in a supportive environment. There really is no provision out there like it. As a family, we CANNOT access "regular" settings for children, we travel weekly for these sessions, which highlights the lack of provision across the county."* – Snoezey Sunday Family Feedback.

*"There is only one Snoezelen. The service is more than a service, it is a community. A safe space where people can thrive and grow and be themselves. Sadly, in today's climate where services are continually being cut, Snoezelen is a lifeline for many families. Any funding would not just be well used, the impact on the individuals and their families is plain to see. Just pop along and come to a session or a concert. You will not help yourself but rock along. These services need continual investment to survive and continue to make the difference it does. This is a whole family service and we love it."* – Music Service Feedback.

##### Review of Activities

This has been a proud year for Worcester Snoezelen as we work toward achieving our long-awaited goal to finally respond to the demand for increased service provision. Following the offer to buy the Worcester Snoezelen site from our landlords, The University of Worcester, we received a large grant from the Kildare Trust to fund the purchase of the building and begin fundraising for a capital project to build new sensory rooms, refurbish existing provision and create a new more accessible entrance to the centre.

In February we celebrated the Worcester Snoezelen building being owned by the charity and our exciting future ahead. Work on the architect plans, groundwork and fundraising for a large capital project commenced.

We were delighted to have received funding from a government grant VCSE to equip the centre with solar panels, new air conditioning and heating units as well as enhanced LED lighting. As a sensory centre we expend considerable energy on the multi-sensory equipment with the centre open 7 days a week and therefore feel proud to be using methods of renewable energy consistent with our sustainability policy.

Our Rank Intern, Data Impact Officer role came to an end in Dec 2024 however due to this role proving invaluable for demonstrating the profound impact our services have on families and individuals who have disabilities we created a new role of Impact Project Coordinator allowing for improved processes of data collection, channels for feedback and project impact reporting.

# WORCESTER SNOEZELLEN CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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Other grant-funded projects included an Enhance Grant through the Eveson Trust to develop a bespoke CRM booking and payment platform to streamline our service admin and help to track and reduce debtors. Not only does this help to mitigate debt risk, but it also frees up more staff time to be allocated to other tasks by streamlining booking and invoicing processes.

We were grateful to have received a grant from The Laslett's Charities and have been advised that we will receive the same grant for 3 years as we are one of their recognized charities.

Music continues to be popular with 6 days delivery within the week and 35 regular attendees of 1 to 1 music sessions and 100 attendees to group music activities; Rock School and Sounds Inclusive. We also continue to offer outreach music to group homes within the community. Grants supporting the development of our music service from Youth Music and Baily Thomas Foundation enabled the charity to increase provision with Youth Rocks community initiative and with funding to support an additional musician within the next year.

We were delighted to deliver HAF activities (Holiday and Activity Food fund) funded through Sutton Croft Ltd. We facilitate Snoezey Sundays for children and families with differing needs. Additionally, over the school holidays we put on 2 hour stay and play sessions for families who receive free school meals and have an SEN need. This has meant we have reached a new group of young people who previously had not accessed the centre. The variance in SEN need covers a scale advocated by HAF as 1-4. HAF have recognized both for Short Breaks and our holiday provision that the Worcester Snoezelen is a unique provider offering accessibility and an inclusive holistic approach to SEN children.

As always, we hosted and joined in with events which helped raise valuable funds for the charity as well as providing a platform to empower people with intellectual disabilities and neurodivergence within the community. Events such as Droitwich Soccer Aid were fantastic for raising the profile for Worcester Snoezelen as well as much needed funds. Within the 'Waddle of Worcester' trail, we took part in a community installation with 'Snoezey the Penguin,' sponsored by One Creative, featuring the words our members associated with the charity; *friendship, fun, bubbles and happy* being just a few of them. Our music makers were once again delighted to be asked to perform in St Johns Cripplegate Park on a beautiful sunny day to a large crowd attracting passersby. Rock School were invited to perform at Aspire annual conference and several other community events associated with third sector within Worcestershire.

In September, we saw a team of 19 runners, made from our staff team and supporters, take part in the Worcester City Run and Family run. In April, we held an event at the Hive celebrating the artwork 'Prism' created as a reflection of the diversity and vibrance of Worcester Snoezelen members. This piece was created by our staff team artist Lizzie Rodriguez in conjunction with The Plinth project and was exhibited for a month on top of a plinth situated on the River Severn. This was previously on the Plinth over the River Severn. Some members as well as community figures came along to see the work in situ.

Support from The Sanctuary Group with community action days and IT issues as well as contractors from OCM donating laptops to the charity have been gratefully received.

Events hosted by the staff team included our popular summer BBQ with Droitwich Lions kindly supporting the charity by donating their skills and funds for the food. Our Halloween party was well attended and the Christmas concert was the highlight for many with performances from our music makers.

Our Annual Willow Trust Boat trip down the Sharpness canal took place and the day was spent driving the boat, playing games, singing and dancing, eating lunch and enjoying endless cups of tea. Trips out to the local park for games and coffee and cake afternoons at St Johns Church were all enjoyed by our Activity Wednesday group.

In February we were featured on BBC Midlands today as part of the Strengthening Communities grant initiative granted by the Community Foundation. We received funds to cover the venue cost of our Activity Wednesday Venue. This news feature was a source of much excitement for our members and we turned this into a 'Premier Event' with our members eagerly watching the screen for their interviews to come on.

We were delighted to host visits to the Deputy Mayor, Matt Lamb, several councilors, Current High Sheriff, Charles Moyle and for previous High Sheriff Andrew Manning Cox. Andrew has subsequently agreed to be Patron of the charity for a fixed term. We have also received grants from local councilors which not only help with purchasing capital items it is also a source of pride to show community members the work that takes place within the Worcester Snoezelen.

# **WORCESTER SNOEZELLEN CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 MARCH 2025***

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Throughout the year we hired new team members namely a part-time fundraiser and bid writer. Sadly one of our weekend support staff left to go travelling and we recruited a new support member who has previously volunteered at the centre. We have also had a member of the team suffer long term sickness due to an accident outside of work.

The staff team consisting of 15 full-time and 3 part-time staff as well as 21 volunteers, making up the vibrant and talented professionals who drive the aims of the Worcester Snoezelen; to provide multi-sensory activities which enhance quality of life for people who are affected by disability or neurodiversity. We are proud to be Real Living Wage employers. In July our team celebrated the joy of Snoezelen with a meal out to recognize the commitment and dedication given for the benefit of the charity. Although the team may be small the impact of what is offered is not underestimated.

#### **Financial review**

This year total income exceeded expenditure by £439,161 (2024: £630,320).

The total funds held by the charity at the year end amounted to £1,487,979 (2024: £1,048,818), this included restricted funds of £394,992 (2024: £808,334) and designated funds of £892,950 (2024: £41,900).

Free reserves which includes the amount of unrestricted funds at the year end excluding fixed assets amounted to £196,803 (2024: £180,287).

#### **Reserves policy**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure, which has been achieved this year. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

# **WORCESTER SNOEZELEN CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 MARCH 2025***

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#### **Future Plans**

Due to large numbers of people accessing our Sounds Inclusive and the venue capacity, we have sadly had to turn people away. We created a weekly booking system to give greater diversity as to who could come to this session. We soon found that with 2 phone lines open at 12pm on a Monday, all the spaces were booked within a couple of minutes. Having people disappointed not to have gained a space did not feel reflective of our ethos and therefore we have plans to start another weekly Sounds Inclusive music group from the same venue on a different day. This will facilitate an additional 60 places each week for people to enjoy the vibrance of this session.

HAF funded activities have further endorsed the need for play therapy services to children who have trauma, live with differences or attachment difficulty. This is something we aim to build on in the coming year seeking funding to offer support children who need a specialist approach to support children's emotional needs. Currently we offer play therapy from a trained Therapist from 2 school venues however we are keen to expand our offering to deliver sessions within the multi-sensory centre.

Exciting plans for our future capital build and raising funds to commence with building work. We have been very fortunate to have received such positive feedback about this development and have begun making leads with local funders.

We aim to recruit an additional music team member funded by our Youth Music, Youth Rocks project.

We aim to continue to be Living Wage Employers.

We are aware that with so much focus on the capital fundraising project we still need to raise funds for much needed core costs to support the lack of revenue during the period of time the build work takes place and some of the sensory rooms will need to shut.

In keeping with due compliance we update our policies and review them on a rolling basis. The process for this has been updated for better efficiency and we intend to continue with this procedure within coming years.

#### **Challenges**

As with all charities trying to bridge the gap in income generated through subsidized fees and our overheads is difficult. Grants, fundraising and donations continue to fill this gap however we have been challenged with greater strain on grant funders through increased need within the third sector.

With this in mind, we recognize the benefit from efficiency savings through reduced energy bills due to the VCSE renewable energy grant.

Keeping up with the rise in Real Living Wage during cost-of-living crisis has been a challenge however it is a priority for the charity as it reflects the wealth of skills and dedication of the team and how incredibly valued they are.

We have also been made aware by our userbase about reduced budgets for individuals and disability benefits has not reflectively increased bringing financial difficulties to group homes, those in supported living and families. Many of the people who access the centre do so through their personal independent budgets. This is something we are acutely aware of when considering increasing our fees and charges.

We have also been challenged by not having enough space to deliver the scope of activities that we could and our members want. Finding community venues which have enough disabled parking spaces, are on a bus route, have accessible toilets and a layout which considers the nuances of our members behaviours and size of wheelchairs is very hard. None of these facilities have changing facilities with overhead hoists and therefore we keep our group activities in the community local to our area so that those who need it can come back to the centre to use specialist provision at the centre. We aim to build larger communal space for members in the future.

We have worked hard to recover long overdue fees from members who have not paid by creating new procedures and implementing better monitoring of overdue invoices. This continues to be a challenge given the large numbers of people we serve and adverse situations associated with disability payments. We improved our processes in order to reduce large debt accumulating in the future.

# WORCESTER SNOEZELLEN CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Structure, governance and management

The charity is a charitable incorporated organisation, governed by a Constitution registered with the Charity Commission on 20 February 2020. The accounts incorporate Worcester Snoezelen, a linked charity, which is an unincorporated registered charity, constituted by a Trust deed adopted 23 September 1992 as amended 1 July 1993, 23 September 1996 and 18 September 2000, as amended on 16 February 2016.

The Trustees who served during the year and up to the date of signature of the financial statements were:

E Rhodes (Chair)  
R Blackburn (Vice-Chair)  
V Blackburn  
B O'Connell  
A Bard  
J Haycock  
J Parker  
R Procopiou  
K Keenan

#### Recruitment and appointment of new trustees

Members of the board are selected by invitation; most are representatives of different user groups. Invitations are extended to persons who have demonstrated an interest in the work of the charity.

#### Organisational structure

The charity is managed by its Chief Officer who is responsible for the staff, volunteers, premises and equipment. The Chief Officer is overseen by the Board of Management, who are Trustees of the charity, and they are also responsible for setting the remuneration of key management personnel. The Board meets on average eight times a year.

#### Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Every reportable incident is communicated to the Trustees at the two monthly management meeting and the Chief Officer explains the detail of the incident and the action taken.

All policies are regularly review by individual trustees and staff on a rolling annual basis.

#### Compliance and Governance

Throughout the year policies are updated and reviewed by members of the Trustee Board to ensure quality compliance. These are done on a rolling rota and presented at 6 weekly committee meetings.

The Trustees' report was approved by the Board of Trustees.

E Rhodes (Chair)  
**Trustee**

25 November 2025

# **WORCESTER SNOEZELLEN CIO**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2025***

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The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **WORCESTER SNOEZELLEN CIO**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF WORCESTER SNOEZELLEN CIO**

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I report to the Trustees on my examination of the financial statements of Worcester Snoezelen CIO (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements 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 2011 Act.

#### **Independent examiner's statement**

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**Sarah Morley ACA**

Kendall Wadley LLP

Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

Dated: 25 November 2025

# WORCESTER SNOEZELLEN CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

|                                                                         |       | Unrestricted<br>funds<br>general | Designated<br>funds | Restricted<br>funds | Total     | Total     |
|-------------------------------------------------------------------------|-------|----------------------------------|---------------------|---------------------|-----------|-----------|
|                                                                         | Notes | 2025<br>£                        | 2025<br>£           | 2025<br>£           | 2025<br>£ | 2024<br>£ |
| <b>Income from:</b>                                                     |       |                                  |                     |                     |           |           |
| Donations and legacies                                                  | 3     | 16,665                           | -                   | 546,967             | 563,632   | 756,745   |
| Charitable activities                                                   | 4     | 230,426                          | -                   | -                   | 230,426   | 205,742   |
| Other trading activities                                                | 5     | 30,841                           | -                   | -                   | 30,841    | 23,344    |
| Investments                                                             | 6     | 1,672                            | -                   | -                   | 1,672     | 1,346     |
| <b>Total income</b>                                                     |       | 279,604                          | -                   | 546,967             | 826,571   | 987,177   |
| <b>Expenditure on:</b>                                                  |       |                                  |                     |                     |           |           |
| Raising funds                                                           | 7     | 2,213                            | -                   | -                   | 2,213     | 2,699     |
| Charitable activities                                                   | 8     | 229,805                          | -                   | 155,392             | 385,197   | 354,158   |
| <b>Total expenditure</b>                                                |       | 232,018                          | -                   | 155,392             | 387,410   | 356,857   |
| <b>Net incoming resources before transfers</b>                          |       | 47,586                           | -                   | 391,575             | 439,161   | 630,320   |
| Gross transfers between funds                                           | 13    | (46,133)                         | 851,050             | (804,917)           | -         | -         |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | 1,453                            | 851,050             | (413,342)           | 439,161   | 630,320   |
| Fund balances at 1 April 2024                                           |       | 198,584                          | 41,900              | 808,334             | 1,048,818 | 418,498   |
| <b>Fund balances at 31 March 2025</b>                                   |       | 200,037                          | 892,950             | 394,992             | 1,487,979 | 1,048,818 |

# WORCESTER SNOEZELLEN CIO

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

|                                                                         |       | Unrestricted<br>funds<br>general<br>2024<br>£ | Designated<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|-------------------------------------------------------------------------|-------|-----------------------------------------------|----------------------------------|----------------------------------|--------------------|
|                                                                         | Notes |                                               |                                  |                                  |                    |
| <b><u>Income from:</u></b>                                              |       |                                               |                                  |                                  |                    |
| Donations and legacies                                                  | 3     | 24,908                                        | -                                | 731,837                          | 756,745            |
| Charitable activities                                                   | 4     | 205,742                                       | -                                | -                                | 205,742            |
| Other trading activities                                                | 5     | 23,344                                        | -                                | -                                | 23,344             |
| Investments                                                             | 6     | 1,346                                         | -                                | -                                | 1,346              |
| <b>Total income</b>                                                     |       | 255,340                                       | -                                | 731,837                          | 987,177            |
| <b><u>Expenditure on:</u></b>                                           |       |                                               |                                  |                                  |                    |
| Raising funds                                                           | 7     | 2,699                                         | -                                | -                                | 2,699              |
| Charitable activities                                                   | 8     | 196,836                                       | -                                | 157,322                          | 354,158            |
| <b>Total expenditure</b>                                                |       | 199,535                                       | -                                | 157,322                          | 356,857            |
| <b>Net incoming resources before transfers</b>                          |       | 55,805                                        | -                                | 574,515                          | 630,320            |
| Gross transfers between funds                                           | 13    | (2,924)                                       | -                                | 2,924                            | -                  |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | 52,881                                        | -                                | 577,439                          | 630,320            |
| Fund balances at 1 April 2023                                           |       | 145,703                                       | 41,900                           | 230,895                          | 418,498            |
| <b>Fund balances at 31 March 2024</b>                                   |       | 198,584                                       | 41,900                           | 808,334                          | 1,048,818          |

# WORCESTER SNOEZELLEN CIO

## BALANCE SHEET

AS AT 31 MARCH 2025

|                                                       |       | 2025           |                  | 2024           |                  |
|-------------------------------------------------------|-------|----------------|------------------|----------------|------------------|
|                                                       | Notes | £              | £                | £              | £                |
| <b>Fixed assets</b>                                   |       |                |                  |                |                  |
| Intangible assets                                     | 14    |                | 3,234            |                | 6,232            |
| Tangible assets                                       | 15    |                | 851,050          |                | 647,126          |
|                                                       |       |                | <u>854,284</u>   |                | <u>653,358</u>   |
| <b>Current assets</b>                                 |       |                |                  |                |                  |
| Debtors                                               | 16    | 210,816        |                  | 23,253         |                  |
| Cash at bank and in hand                              |       | 432,856        |                  | 405,854        |                  |
|                                                       |       | <u>643,672</u> |                  | <u>429,107</u> |                  |
| <b>Creditors: amounts falling due within one year</b> | 17    | (9,977)        |                  | (33,647)       |                  |
| Net current assets                                    |       |                | <u>633,695</u>   |                | <u>395,460</u>   |
| <b>Total net assets</b>                               |       |                | <u>1,487,979</u> |                | <u>1,048,818</u> |
| <b>Income funds</b>                                   |       |                |                  |                |                  |
| Restricted funds                                      | 18    |                | 394,992          |                | 808,334          |
| <u>Unrestricted funds - general</u>                   |       |                |                  |                |                  |
| Designated funds                                      | 19    | 892,950        |                  | 41,900         |                  |
| General unrestricted funds                            |       | <u>200,037</u> |                  | <u>198,584</u> |                  |
|                                                       |       |                | <u>1,092,987</u> |                | <u>240,484</u>   |
|                                                       |       |                | <u>1,487,979</u> |                | <u>1,048,818</u> |

The financial statements were approved by the Trustees on 25 November 2025

E Rhodes (Chair)  
Trustee

# WORCESTER SNOEZELLEN CIO

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MARCH 2025**

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|                                                  | Notes | 2025<br>£ | £         | 2024<br>£ | £         |
|--------------------------------------------------|-------|-----------|-----------|-----------|-----------|
| <b>Cash flows from operating activities</b>      |       |           |           |           |           |
| Cash generated from operations                   | 23    |           | 246,215   |           | 716,856   |
| <b>Investing activities</b>                      |       |           |           |           |           |
| Purchase of intangible assets                    |       | -         |           | (590)     |           |
| Purchase of tangible fixed assets                |       | (220,885) |           | (450,190) |           |
| Investment income received                       |       | 1,672     |           | 1,346     |           |
|                                                  |       |           |           |           |           |
| <b>Net cash used in investing activities</b>     |       |           | (219,213) |           | (449,434) |
| <b>Net increase in cash and cash equivalents</b> |       |           | 27,002    |           | 267,422   |
| Cash and cash equivalents at beginning of year   |       |           | 405,854   |           | 138,432   |
|                                                  |       |           |           |           |           |
| <b>Cash and cash equivalents at end of year</b>  |       |           | 432,856   |           | 405,854   |

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# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Worcester Snoezelen is a charitable incorporated organisation. The registered office is 3 Turnpike Close, Oldbury Road, Worcester WR2 6AB.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and that there are no material uncertainties about the charities ability to continue as a going concern.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Intangible fixed assets other than goodwill

Intangible assets are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|          |                   |
|----------|-------------------|
| Software | 20% straight line |
|----------|-------------------|

#### 1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                              |                   |
|------------------------------|-------------------|
| Freehold land and buildings  | Nil               |
| Leasehold land and buildings | 5% straight line  |
| Plant and equipment          | 5% straight line  |
| Fixtures and fittings        | 5% straight line  |
| Music project                | 10% straight line |
| Portacabins                  | 10% straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

|                     | Unrestricted<br>funds<br>general | Restricted<br>funds | Total          | Total          |
|---------------------|----------------------------------|---------------------|----------------|----------------|
|                     | 2025                             | 2025                | 2025           | 2024           |
|                     | £                                | £                   | £              | £              |
| Donations and gifts | 4,216                            | -                   | 4,216          | 2,057          |
| Legacies receivable | -                                | -                   | -              | 22,851         |
| Grants received     | 12,449                           | 546,967             | 559,416        | 731,837        |
|                     | <u>16,665</u>                    | <u>546,967</u>      | <u>563,632</u> | <u>756,745</u> |

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 3 Donations and legacies

(Continued)

| Grants receivable for core activities          | Unrestricted funds<br>general | Restricted funds | Total   | Total   |
|------------------------------------------------|-------------------------------|------------------|---------|---------|
|                                                | 2025                          | 2025             | 2025    | 2024    |
|                                                | £                             | £                | £       | £       |
| Laslett's Charities                            | 7,449                         | -                | 7,449   | 6,063   |
| WCC Cllr, Steve Mackay, St Peter Division      | -                             | -                | -       | 600     |
| Rank Foundation                                | -                             | 11,470           | 11,470  | 46,705  |
| WCC Cllr Ricvhard Udall                        | -                             | -                | -       | 500     |
| The Patrick Trust                              | -                             | 1,000            | 1,000   | 1,000   |
| Sports Partnership Hereford and Worcestershire | -                             | -                | -       | 2,359   |
| Sutton Croft Ltd - HAF Winter Funding 2023     | -                             | -                | -       | 10,885  |
| WCC Cllr Simon Geraghty, Riverside Division    | -                             | -                | -       | 600     |
| Youth Music                                    | -                             | -                | -       | 9,815   |
| Arts Council England                           | -                             | 1,100            | 1,100   | 9,900   |
| WCC Cllr Mal Allcott                           | -                             | -                | -       | 600     |
| Worcester City Council - Small Grant           | -                             | -                | -       | 4,000   |
| Roger and Douglas Turner Charitable Trust      | 5,000                         | -                | 5,000   | 3,000   |
| The Bruce Wake Charitable Fund                 | -                             | 1,500            | 1,500   | -       |
| Worcestershire Children's First HAF Grant      | -                             | -                | -       | 2,140   |
| The Kildare Trust                              | -                             | 369,000          | 369,000 | 631,000 |
| Co-Operative Community Fund Grant              | -                             | -                | -       | 2,670   |
| Sutton Croft                                   | -                             | 30,718           | 30,718  | -       |
| Eveson Trust                                   | -                             | 5,900            | 5,900   | -       |
| Garfield Weston                                | -                             | 15,000           | 15,000  | -       |
| Six Masters Charity                            | -                             | 2,000            | 2,000   | -       |
| The Bailey Thomas Foundation                   | -                             | 10,000           | 10,000  | -       |
| VCSE Energy Efficient Grant                    | -                             | 54,666           | 54,666  | -       |
| Worcestershire Community Foundation            | -                             | 4,828            | 4,828   | -       |
| Worcestershire County Council Grant            | -                             | 104              | 104     | -       |
| Youth Music                                    | -                             | 39,681           | 39,681  | -       |
| Other                                          | -                             | -                | -       | -       |
|                                                | 12,449                        | 546,967          | 559,416 | 731,837 |

### 4 Income from charitable activities

|                              | Unrestricted funds<br>2025<br>£ | Unrestricted funds<br>2024<br>£ |
|------------------------------|---------------------------------|---------------------------------|
| <b>Charitable activities</b> |                                 |                                 |
| Leisure and therapy          | 230,426                         | 205,742                         |

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 5 Other trading activities

|                    | Unrestricted<br>funds<br>general<br>2025<br>£ | Unrestricted<br>funds<br>general<br>2024<br>£ |
|--------------------|-----------------------------------------------|-----------------------------------------------|
| Fundraising events | 30,841                                        | 23,344                                        |

### 6 Income from investments

|                     | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 1,672                              | 1,346                              |

### 7 Expenditure on raising funds

|                                  | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|----------------------------------|------------------------------------|------------------------------------|
| <b>Fundraising and publicity</b> |                                    |                                    |
| Staging fundraising events       | 2,213                              | 2,699                              |

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 8 Charitable activities

|                                         | Leisure &<br>Therapy<br>2025<br>£ | Leisure &<br>Therapy<br>2024<br>£ |
|-----------------------------------------|-----------------------------------|-----------------------------------|
| Staff costs                             | 283,091                           | 244,879                           |
| Depreciation                            | 19,959                            | 25,617                            |
| Equipment                               | 8,431                             | 8,399                             |
| Training                                | 1,330                             | 1,010                             |
| Music                                   | 5,822                             | 9,661                             |
| Trips                                   | 263                               | -                                 |
| Sports Equipment                        | 104                               | 657                               |
| Art Auction expenses                    | -                                 | 3,239                             |
|                                         | <u>319,000</u>                    | <u>293,462</u>                    |
| Share of support costs (see note 10)    | 57,134                            | 50,742                            |
| Share of governance costs (see note 10) | 9,063                             | 9,954                             |
|                                         | <u>385,197</u>                    | <u>354,158</u>                    |
| <b>Analysis by fund</b>                 |                                   |                                   |
| Unrestricted funds - general            | 229,805                           | 196,836                           |
| Restricted funds                        | 155,392                           | 157,322                           |
|                                         | <u>385,197</u>                    | <u>354,158</u>                    |

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year Trustees made donations without conditions of £720.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 10 Support costs

|                         | Support costs | Governance costs | 2025 Support costs | Governance costs | 2024          |
|-------------------------|---------------|------------------|--------------------|------------------|---------------|
|                         | £             | £                | £                  | £                | £             |
| Operating lease charges | 5,612         | -                | 5,612              | 2,738            | 2,738         |
| Rates and water         | 1,436         | -                | 1,436              | 1,465            | 1,465         |
| Insurance               | 6,313         | -                | 6,313              | 5,608            | 5,608         |
| Light and heat          | 10,496        | -                | 10,496             | 11,810           | 11,810        |
| Telephone               | 2,110         | -                | 2,110              | 1,393            | 1,393         |
| Postage and stationery  | 272           | -                | 273                | 323              | 324           |
| Advertising             | 842           | -                | 842                | 1,939            | 1,939         |
| Sundries                | 5,533         | -                | 5,533              | 2,551            | 2,551         |
| Repairs / cleaning      | 10,709        | -                | 10,709             | 10,797           | 10,797        |
| Subscriptions           | 3,000         | -                | 3,000              | 3,939            | 3,939         |
| Health & Safety         | 5,648         | -                | 5,648              | 2,084            | 2,084         |
| Travel                  | 2,503         | -                | 2,503              | 3,963            | 3,963         |
| Staff training          | 2,660         | -                | 2,660              | 2,132            | 2,132         |
| Accountancy             | -             | 3,300            | 3,300              | -                | 3,000         |
| Legal and professional  | -             | 5,763            | 5,763              | -                | 6,954         |
|                         | <u>57,134</u> | <u>9,063</u>     | <u>66,197</u>      | <u>50,742</u>    | <u>60,696</u> |
| Analysed between        |               |                  |                    |                  |               |
| Charitable activities   | <u>57,134</u> | <u>9,063</u>     | <u>66,197</u>      | <u>50,742</u>    | <u>60,696</u> |

Governance costs includes payments to the independent examiners of £3,300 (2024: £3,000) for independent examination.

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 12 Employees

The average monthly number of employees during the year was:

|                       | 2025<br>Number | 2024<br>Number |
|-----------------------|----------------|----------------|
|                       | 15             | 13             |
|                       |                |                |
| Employment costs      | 2025<br>£      | 2024<br>£      |
| Wages and salaries    | 260,431        | 226,554        |
| Social security costs | 13,839         | 10,742         |
| Other pension costs   | 8,821          | 7,583          |
|                       | 283,091        | 244,879        |

No employees received total employee benefits of more than £60,000.

### 13 Transfers

During the year a transfer of £804,917 was made from restricted funds to the designated fixed asset fund and £46,133 from unrestricted funds to the designated fixed asset fund, to create a designated fixed asset fund representing all of the charity's assets. In the prior year £2,924 was transferred from unrestricted to restricted funds to clear overspends on certain restricted funds.

### 14 Intangible fixed assets

|                                   | Software<br>£ |
|-----------------------------------|---------------|
| <b>Cost</b>                       |               |
| At 1 April 2024 and 31 March 2025 | 14,990        |
| <b>Amortisation</b>               |               |
| At 1 April 2024                   | 8,758         |
| Amortisation charged for the year | 2,998         |
| At 31 March 2025                  | 11,756        |
| <b>Carrying amount</b>            |               |
| At 31 March 2025                  | 3,234         |
| At 31 March 2024                  | 6,232         |

# **WORCESTER SNOEZELEN CIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2025**

| 15 | Tangible fixed assets            | Freehold land and buildings | Leasehold land and buildings | Plant and equipment | Fixtures and fittings | Music project | Portacabins | Total     |
|----|----------------------------------|-----------------------------|------------------------------|---------------------|-----------------------|---------------|-------------|-----------|
|    | Cost                             | £                           | £                            | £                   | £                     | £             | £           | £         |
|    | At 1 April 2024                  | 444,869                     | 260,943                      | 126,520             | 217,584               | 34,954        | 20,387      | 1,105,257 |
|    | Additions                        | 220,885                     | -                            | -                   | -                     | -             | -           | 220,885   |
|    | Transfers                        | 55,724                      | (260,943)                    | -                   | -                     | -             | -           | (205,219) |
|    | At 31 March 2025                 | 721,478                     | -                            | 126,520             | 217,584               | 34,954        | 20,387      | 1,120,923 |
|    | <b>Depreciation</b>              |                             |                              |                     |                       |               |             |           |
|    | At 1 April 2024                  | -                           | 205,219                      | 64,139              | 138,517               | 31,907        | 18,349      | 458,131   |
|    | Depreciation charged in the year | 4,287                       | -                            | 6,325               | 6,322                 | (2,011)       | 2,038       | 16,961    |
|    | Transfers                        | -                           | (205,219)                    | -                   | -                     | -             | -           | (205,219) |
|    | At 31 March 2025                 | 4,287                       | -                            | 70,464              | 144,839               | 29,896        | 20,387      | 269,873   |
|    | <b>Carrying amount</b>           |                             |                              |                     |                       |               |             |           |
|    | At 31 March 2025                 | 717,191                     | -                            | 56,056              | 72,745                | 5,058         | -           | 851,050   |
|    | At 31 March 2024                 | 444,869                     | 55,724                       | 62,381              | 79,067                | 3,047         | 2,038       | 647,126   |

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 16 Debtors

|                                      | 2025<br>£      | 2024<br>£     |
|--------------------------------------|----------------|---------------|
| Amounts falling due within one year: |                |               |
| Trade debtors                        | 22,848         | 20,146        |
| Prepayments and accrued income       | 187,968        | 3,107         |
|                                      | <u>210,816</u> | <u>23,253</u> |

### 17 Creditors: amounts falling due within one year

|                                    | 2025<br>£    | 2024<br>£     |
|------------------------------------|--------------|---------------|
| Other taxation and social security | 2,211        | 833           |
| Trade creditors                    | 887          | 28,712        |
| Accruals and deferred income       | 6,879        | 4,102         |
|                                    | <u>9,977</u> | <u>33,647</u> |

# **WORCESTER SNOEZELEN CIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2025**

### **18 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

|                                                      | Balance at<br>1 April 2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>1 April 2024<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31 March 2025<br>£ |
|------------------------------------------------------|---------------------------------|----------------------------|----------------------------|----------------|---------------------------------|----------------------------|----------------------------|----------------|----------------------------------|
|                                                      |                                 |                            |                            |                |                                 |                            |                            |                |                                  |
| Kitchen Extension                                    | 60,010                          | -                          | (4,287)                    | -              | 55,723                          | -                          | (4,286)                    | (51,437)       | -                                |
| Hydro-therapy Pool                                   | 53,640                          | -                          | (6,325)                    | -              | 47,315                          | -                          | (6,325)                    | (40,990)       | -                                |
| Equipment Fund                                       | 37,145                          | -                          | (1,893)                    | -              | 35,252                          | -                          | (3,556)                    | (31,696)       | -                                |
| Interactive Installation                             | 5,003                           | -                          | (358)                      | -              | 4,645                           | -                          | (358)                      | (4,287)        | -                                |
| Laslett's Charities                                  | -                               | 6,063                      | (6,054)                    | -              | 9                               | -                          | (9)                        | -              | -                                |
| Eveson Charitable Trust                              | 20,000                          | -                          | (20,034)                   | 34             | -                               | -                          | -                          | -              | -                                |
| Pedmore Sporting Club Trust                          | 3,594                           | -                          | (200)                      | -              | 3,394                           | -                          | (200)                      | (3,194)        | -                                |
| The Percy Bilton Charity                             | 2,813                           | -                          | -                          | -              | 2,813                           | -                          | (2,813)                    | -              | -                                |
| Harrison Clarke Rickerbys' Charitable Trust          | 551                             | -                          | -                          | -              | 551                             | -                          | (551)                      | -              | -                                |
| The Edward Gostling Foundation                       | 10,000                          | -                          | (10,000)                   | -              | -                               | -                          | -                          | -              | -                                |
| WCC Cllr Steve Mackay, Worcester St Peter's          | 1,042                           | 600                        | (80)                       | -              | 1,562                           | -                          | (455)                      | (1,107)        | -                                |
| WCC Cllr Simon Geraghty, Riverside Division          | 607                             | 600                        | (117)                      | -              | 1,090                           | -                          | (117)                      | (973)          | -                                |
| The National Lottery Community Fund                  | -                               | -                          | (699)                      | 699            | -                               | -                          | -                          | -              | -                                |
| Rank Foundation - Time 2 Shine                       | -                               | 46,705                     | (46,759)                   | 54             | -                               | -                          | -                          | -              | -                                |
| Worcester City Council - Small Grant for SnoezeyFest | -                               | 4,000                      | (4,000)                    | -              | -                               | -                          | -                          | -              | -                                |
| Baily Thomas                                         | 7,720                           | -                          | (7,720)                    | -              | -                               | -                          | -                          | -              | -                                |
| B&Q                                                  | 3,902                           | -                          | -                          | -              | 3,902                           | -                          | (1,402)                    | -              | 2,500                            |
| Margaret Westwood Memorial Charity                   | 1,418                           | -                          | (115)                      | -              | 1,303                           | -                          | (115)                      | (1,188)        | -                                |
| Persimmon Charitable Foundation                      | 705                             | -                          | (218)                      | -              | 487                             | -                          | (218)                      | (269)          | -                                |
| Roger and Douglas Turner Charitable Trust            | 1,847                           | 3,000                      | (109)                      | -              | 4,738                           | -                          | (4,738)                    | -              | -                                |
| The Bruce Wake Charitable Fund                       | 1,141                           | -                          | (61)                       | -              | 1,080                           | 1,500                      | -                          | -              | 2,580                            |
|                                                      |                                 |                            |                            |                |                                 |                            |                            |                |                                  |
|                                                      | 211,138                         | 60,968                     | (109,029)                  | 787            | 163,864                         | 1,500                      | (25,143)                   | (135,141)      | 5,080                            |

# **WORCESTER SNOEZELEN CIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2025**

| 18 Restricted funds                               |  | Balance at<br>1 April 2023<br>£ | Incoming<br>resources<br>£ | Movement in funds          |                | Balance at<br>1 April 2024<br>£ | Incoming<br>resources<br>£ | Movement in funds          |                | Balance at<br>31 March 2025<br>£ |
|---------------------------------------------------|--|---------------------------------|----------------------------|----------------------------|----------------|---------------------------------|----------------------------|----------------------------|----------------|----------------------------------|
|                                                   |  |                                 |                            | Resources<br>expended<br>£ | Transfers<br>£ |                                 |                            | Resources<br>expended<br>£ | Transfers<br>£ |                                  |
| B/fwd                                             |  | 211,138                         | 60,968                     | (109,029)                  | 787            | 163,864                         | 1,500                      | (25,143)                   | (135,141)      | 5,080                            |
| Worcestershire Children's First HAF Grant         |  | 3,485                           | 2,140                      | (39)                       | -              | 5,586                           | -                          | (5,586)                    | -              | -                                |
| Together Fund Grant                               |  | -                               | -                          | (600)                      | 600            | -                               | -                          | -                          | -              | -                                |
| High Sheriff of Worcester                         |  | 2,500                           | -                          | (96)                       | -              | 2,404                           | -                          | (48)                       | (2,356)        | -                                |
| Youth Music                                       |  | 2,272                           | 9,815                      | (12,087)                   | -              | -                               | -                          | -                          | -              | -                                |
| WCC Cllr Mel Allcott, Claines Division            |  | -                               | 600                        | (30)                       | -              | 570                             | -                          | (30)                       | (540)          | -                                |
| The Douglas Arter Foundation                      |  | 500                             | -                          | -                          | -              | 500                             | -                          | (500)                      | -              | -                                |
| Masonic Charitable Foundation                     |  | 11,000                          | -                          | (9,843)                    | -              | 1,157                           | -                          | (30)                       | (1,127)        | -                                |
| The Kildare Trust - Big Build                     |  | -                               | 631,000                    | -                          | -              | 631,000                         | 369,000                    | (1)                        | (611,087)      | 388,912                          |
| Co-Operative Community Fund Grant                 |  | -                               | 2,670                      | (1,776)                    | -              | 894                             | -                          | (894)                      | -              | -                                |
| WCC Cllr Richard Udall, St Johns Division         |  | -                               | 500                        | (500)                      | -              | -                               | -                          | -                          | -              | -                                |
| The Patrick Trust                                 |  | -                               | 1,000                      | (1,000)                    | -              | -                               | 1,000                      | -                          | -              | 1,000                            |
| Sports Partnership Hereford and<br>Worcestershire |  | -                               | 2,359                      | -                          | -              | 2,359                           | -                          | (2,359)                    | -              | -                                |
| Sutton Croft Ltd                                  |  | -                               | 10,885                     | (12,422)                   | 1,537          | -                               | 30,718                     | (30,718)                   | -              | -                                |
| Arts Council England                              |  | -                               | 9,900                      | (9,900)                    | -              | -                               | 1,100                      | (1,100)                    | -              | -                                |
| Eveson Trust                                      |  | -                               | -                          | -                          | -              | -                               | 5,900                      | (5,900)                    | -              | -                                |
| Garfield Weston                                   |  | -                               | -                          | -                          | -              | -                               | 15,000                     | (15,000)                   | -              | -                                |
| Rank Foundation                                   |  | -                               | -                          | -                          | -              | -                               | 11,470                     | (11,470)                   | -              | -                                |
| Six Masters Charity                               |  | -                               | -                          | -                          | -              | -                               | 2,000                      | (2,000)                    | -              | -                                |
|                                                   |  | 230,895                         | 731,837                    | (157,322)                  | 2,924          | 808,334                         | 437,688                    | (100,779)                  | (750,251)      | 394,992                          |

# **WORCESTER SNOEZELEN CIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2025**

| 18 Restricted funds                 | (Continued)                     |                            |                            |                   |  |                                 |                            |                            |                   |                                  |
|-------------------------------------|---------------------------------|----------------------------|----------------------------|-------------------|--|---------------------------------|----------------------------|----------------------------|-------------------|----------------------------------|
|                                     | Balance at<br>1 April 2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement in funds |  | Balance at<br>1 April 2024<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement in funds |                                  |
|                                     |                                 |                            |                            | Transfers<br>£    |  |                                 |                            |                            | Transfers<br>£    | Balance at<br>31 March 2025<br>£ |
| B/Fwd                               | 230,895                         | 731,837                    | (157,322)                  | 2,924             |  | 808,334                         | 437,688                    | (100,779)                  | (750,251)         | 394,992                          |
| The Bailey Thomas Foundation        | -                               | -                          | -                          | -                 |  | -                               | 10,000                     | (10,000)                   | -                 | -                                |
| VCSE Energy Efficient Grant         | -                               | -                          | -                          | -                 |  | -                               | 54,666                     | -                          | (54,666)          | -                                |
| Worcestershire Community Foundation | -                               | -                          | -                          | -                 |  | -                               | 4,828                      | (4,828)                    | -                 | -                                |
| Worcestershire County Council Grant | -                               | -                          | -                          | -                 |  | -                               | 104                        | (104)                      | -                 | -                                |
| Youth Music                         | -                               | -                          | -                          | -                 |  | -                               | 39,681                     | (39,681)                   | -                 | -                                |
|                                     | 230,895                         | 731,837                    | (157,322)                  | 2,924             |  | 808,334                         | 546,967                    | (155,392)                  | (804,917)         | 394,992                          |

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 18 Restricted funds

(Continued)

Kitchen Extension - This fund represents grants received specifically for the purpose of improving the kitchen area at the charity's premises.

Hydro-Therapy Pool - This fund has enabled the construction of a specialist hydrotherapy pool at the charity's premises, and is entirely represented by fixed assets. The fund balance is reduced annually by the depreciation in value of the pool at rates detailed in the accounting policies.

The Equipment Fund -The funds represent grants and donations received specifically for the provision of new equipment.

Interactive Installation - A programme of digital and engagement activities were delivered with this funding, with a focus on supporting disabled people who face barriers to accessing public wellbeing services. These funds were received and utilised during the year for the installation of interactive equipment and also for the provision of staff to lead the programme. The remaining fund balance is represented by fixed assets.

Laslett's Charities - This fund represents monies received in connection with the white room refit.

The Eveson Trust - A grant received for sensory play equipment and core costs.

Pedmore Sporting Club Trust Fund - A donation received for a new sound cradle.

The Percy Bilton Charity - A donation received for a new amplifier and microphone stand.

Harrison Clarke Rickerbys' Charitable Trust - A donation for piano and stand.

The Edward Gosling Foundation - Money received towards sensory therapy.

WCC Cllr Steve Mackay, Worcester - St Peter Division: Received for music speakers and lead.

WCC Cllr Simon Geraghty, Riverside Division - £900 received for Bubble Tubes.

The National Lottery Community Fund - Reaching Communities: A grant for Coffee Lounge project repurposed to core costs May 2021.

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 18 Restricted funds

(Continued)

Rank Foundation - Time 2 Shine Leader programme.

Worcester City Council - Small Grant for SnoezeyFest.

Baily Thomas - Emergency Grant to restart the delivery of service, emergency funding.

B&Q Foundation - Restricted to sensory garden makeover.

Margaret Westwood Memorial Charity - For the purchase of rainbow chimes and garden furniture.

Persimmon Charitable Foundation - Restricted to sensory garden makeover.

Roger and Douglas Turner Charitable Trust - Restricted for the purpose of a vibro-acoustic settee.

The Bruce Wake Charitable Fund - Restricted for the purchase of a mobile hoist.

Worcestershire Children's First HAF Grant - Restricted for staff training and provision of a Christmas event.

Together Fund - A donation for a Yoga project.

High Sheriff Worcester - A grant received for usage against the charitable objectives.

Youth Music - A grant received for usage against the expenditure incurred in providing a youth music programme.

WCC Cllr Mel Allcott - A grant received for usage against capital expenditure.

The Douglas Arter Foundation - A donation for a projector.

The Kildare Trust - Big Build - Monies received to fund a phased capital development of the charity's premises, including its purchase.

Co-Operative Community Fund Grant - This project helped people with learning disabilities learn new skills in the kitchen.

WCC Cllr Richard Udall, St Johns Division - Musical instruments specifically percussion for our members.

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 18 Restricted funds

(Continued)

The Patrick Trust - Towards a security alarm.

Sports Partnership Herefordshire and Worcestershire - Monies received from Sport England to support the costs of yoga for people with disabilities.

Sutton Croft - HAF Winter Funding - to cover training costs of Play Therapy and yoga along with delivery of HAF sessions.

The Arts Council England - A grant received for the 30th Anniversary Showcase.

Eveson Trust - A grant received for building a CRM system and improving the website.

Garfield Weston - A grant received for usage against the expenditure incurred in achieving the charitable objectives.

Rank Foundation - A grant received to fund the Time to Shine leader.

Six Masters Charity - A grant received for the Christmas Showcase.

The Bailey Thomas Foundation - A grant received for Snoezelen Music Sunbeams, a contribution towards the Music Worker leader post.

The Patrick Trust - A grant received to purchase a hoist for the new accessible changing rooms.

VCSE Energy Efficient Grant - A grant received for usage against the installation of energy efficient developments at the centre.

Worcestershire Community Foundation - A grant received for Activity Wednesdays.

Youth Music - A grant received for usage against the expenditure incurred in providing a youth music programme.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 19 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                             | <b>Movement<br/>in funds</b>       |                               |                                    |                  |
|-----------------------------|------------------------------------|-------------------------------|------------------------------------|------------------|
|                             | <b>Balance at<br/>1 April 2023</b> | <b>Incoming<br/>resources</b> | <b>Balance at<br/>1 April 2024</b> | <b>Transfers</b> |
|                             | <b>£</b>                           | <b>£</b>                      | <b>£</b>                           | <b>£</b>         |
| Wind up reserve             | 41,900                             | -                             | 41,900                             | -                |
| Designated Fixed Asset Fund | -                                  | -                             | -                                  | 851,050          |
|                             | <u>41,900</u>                      | <u>-</u>                      | <u>41,900</u>                      | <u>851,050</u>   |
|                             | <u>41,900</u>                      | <u>-</u>                      | <u>41,900</u>                      | <u>892,950</u>   |

Wind up reserve - represents money set aside to cover the charity's statutory requirements in respect of redundancy payments and contractual agreements.

Designated Fixed Asset Fund - represents the net book value of the tangible fixed assets.

#### 20 Analysis of net assets between funds

|                              | <b>Unrestricted<br/>funds<br/>general<br/>2025<br/>£</b> | <b>Unrestricted<br/>funds<br/>Designated<br/>2025<br/>£</b> | <b>Restricted<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>2025<br/>£</b> |
|------------------------------|----------------------------------------------------------|-------------------------------------------------------------|--------------------------------------------|-----------------------------|
| <b>At 31 March 2025:</b>     |                                                          |                                                             |                                            |                             |
| Intangible fixed assets      | 3,234                                                    | -                                                           | -                                          | 3,234                       |
| Tangible assets              | -                                                        | 851,050                                                     | -                                          | 851,050                     |
| Current assets/(liabilities) | 196,803                                                  | 41,900                                                      | 394,992                                    | 633,695                     |
|                              | <u>200,037</u>                                           | <u>892,950</u>                                              | <u>394,992</u>                             | <u>1,487,979</u>            |

|                              | <b>Unrestricted<br/>funds<br/>general<br/>2024<br/>£</b> | <b>Unrestricted<br/>funds<br/>Designated<br/>2024<br/>£</b> | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>2024<br/>£</b> |
|------------------------------|----------------------------------------------------------|-------------------------------------------------------------|--------------------------------------------|-----------------------------|
| <b>At 31 March 2024:</b>     |                                                          |                                                             |                                            |                             |
| Intangible fixed assets      | 6,232                                                    | -                                                           | -                                          | 6,232                       |
| Tangible assets              | 12,065                                                   | -                                                           | 635,061                                    | 647,126                     |
| Current assets/(liabilities) | 180,287                                                  | 41,900                                                      | 173,273                                    | 395,460                     |
|                              | <u>198,584</u>                                           | <u>41,900</u>                                               | <u>808,334</u>                             | <u>1,048,818</u>            |

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 21 Retirement benefit schemes

|                                                                     | 2025<br>£ | 2024<br>£ |
|---------------------------------------------------------------------|-----------|-----------|
| <b>Defined contribution schemes</b>                                 |           |           |
| Charge to profit or loss in respect of defined contribution schemes | 8,821     | 7,583     |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 22 Related party transactions

There were no disclosable related party transactions during the year (2024: £Nil).

### 23 Cash generated from operations

|                                                                   | 2025<br>£      | 2024<br>£      |
|-------------------------------------------------------------------|----------------|----------------|
| Surplus for the year                                              | 439,161        | 630,320        |
| Adjustments for:                                                  |                |                |
| Investment income recognised in statement of financial activities | (1,672)        | (1,346)        |
| Depreciation and impairment of tangible fixed assets              | 19,959         | 25,617         |
| Movements in working capital:                                     |                |                |
| (Increase)/decrease in debtors                                    | (187,563)      | 42,749         |
| (Decrease)/increase in creditors                                  | (23,670)       | 19,516         |
| <b>Cash generated from operations</b>                             | <b>246,215</b> | <b>716,856</b> |

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# Accounts

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**WORCESTER SNOEZELEN CIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# WORCESTER SNOEZELLEN CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                      |                                                                                               |                          |
|----------------------|-----------------------------------------------------------------------------------------------|--------------------------|
| Trustees             | E Rhodes (Chair)                                                                              |                          |
|                      | R Blackburn (Vice-Chair)                                                                      |                          |
|                      | V Blackburn                                                                                   |                          |
|                      | B O'Connell                                                                                   |                          |
|                      | A Bard                                                                                        |                          |
|                      | J Haycock                                                                                     |                          |
|                      | J Parker                                                                                      |                          |
|                      | R Procopiou                                                                                   | (Appointed 7 March 2024) |
|                      | K Keenan                                                                                      | (Appointed 7 March 2024) |
| Charity number       | 1188079                                                                                       |                          |
| Registered office    | 3 Turnpike Close<br>Oldbury Road<br>Worcester<br>WR2 6AB                                      |                          |
| Independent examiner | Kendall Wadley LLP<br>Granta Lodge<br>71 Graham Road<br>Malvern<br>Worcestershire<br>WR14 2JS |                          |
| Bankers              | CAF Bank Ltd<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>Kent<br>ME19 4JQ        |                          |

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# WORCESTER SNOEZELLEN CIO

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# **WORCESTER SNOEZELLEN CIO**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 MARCH 2024***

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The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The Worcester Snoezelen CIO is established to provide multi-sensory therapy facilities for people within the West Midlands.

#### **Public Benefit**

The trustees confirm that they have complied with their duties under Section 17 (5) of the Charities Act 2011 to have due regard to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

#### **Achievement of Public Benefit**

Our aim is to provide accessible leisure and therapy activities for people of all ages who have disabilities and additional needs. The Worcester Snoezelen continues to retain a person-centred approach and in doing so aims to make our users feel valued. We actively take steps to enquire how we can meet the needs of our users and through the unique skills and expertise of the team we are able to accommodate nuances in behaviour which may prevent some people accessing other community activities. The range of activities, which have been user led in their development, can also assist with; reducing social isolation, encouraging people to realise their self-worth and potential, reducing agitation and support stress management. The Worcester Snoezelen celebrates the diversity of the people who use it and their feedback is paramount to the success of our service.

Worcester Snoezelen continues to run a self-referral service at financially accessible prices. The staff team is made up of 8 part time and 4 fulltime staff members and 1 apprentice. Many of our staff are long standing and have an array of skills and talents they use for the benefit of our members. Retaining staff and developing their skills helps continuity, enhances the quality of our provision and enthuses the staff team as a whole.

#### **Quality Assurance**

Worcester Snoezelen is a committed disability friendly place and is registered with the Disability Confident provider scheme. Policies and Procedures are reviewed regularly by staff and trustees to ensure they are current.

# **WORCESTER SNOEZELLEN CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 MARCH 2024***

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#### **Review of Activities 2023 - 2024**

In September 2023 we proudly celebrated 30 years of Worcester Snoezelen offering life enhancing sensory activities. We marked our 30<sup>th</sup> year in several ways including our Arts Auction and Exhibition, 30<sup>th</sup> Celebration Showcase and community performances from Rock school. It was a wonderful opportunity to look back on how the charity had developed around the needs of the people who use our services. Additionally we took the opportunity at these engagement events to collect data and impact information from the people who use our services about the future of Snoezelen.

Our 30<sup>th</sup> year brought great joy to the charity with support from the Kildare Trust, which generously pledged a large sum to help develop the charity. This grant provided the opportunity for the charity to finally develop services and respond to demand. A phased capital project was created with professional input from One Creative Ltd. Working with our landlords, the University of Worcester, we gained security of tenure by buying our building along with the adjacent land. Plans include refurbishing our existing building and creating facilities.

This year we have become registered as a Living Wage Employer. This is something we feel is of great importance given the financial climate and also how we value our talented staff. We recognise this increases the overall running costs within a time of austerity however the staff team and their wealth of talents and experience cannot be undervalued. They contribute directly to the overall success and sustainability of the charity offering high quality services.

We were delighted to have had such a community presence within our 30<sup>th</sup> year. There were 4 performances from Rock school and other musicians who access our music service. These included Party in the Park, Worcester Festival, Worcester Music Festival, an Aspire annual event. We also partnered with Jigsaw to create a piece of artwork to be on display on top of the Hilton Rd Screen House, Plinth. The artwork featured 150 colourful ribbons which were lit up and waved in the wind. The diversity of the colours reflected the diversity of Worcester Snoezelen and the people that make it so vibrant. We enjoyed publicity in the paper and when the installation moved to the Worcester Hive.

Our 30 year Showcase was a partnership event supported by the Arts Council. We hired the Bank House Hotel function room which added value to the event and partnered with Lollipop theatre who performed sign signing, Dancefest who performed an inclusive dance piece and Dance instructor Sabi spent time with our dancers to teach them an Indian dance piece. The event also saw a group yoga session with our members demonstrating yoga for the audience to join in with. It was an evening of much joy and the diversity of the event very much mirrored the eclectic nature of our services.

The richness of talent within our staff team allows for our in-house social events which were well attended. Our popular BBQ took place on a beautiful sunny July evening with our musicians providing entertainment. This event was supported by Droitwich Lions who provided the food and did the barbequing. Our Halloween disco is always a favourite with everyone dressing up and Halloween games and music. The annual boat trip with the Willow Trust saw our Activity Wednesday members enjoy music and games on board the boat.

# **WORCESTER SNOEZELLEN CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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We continued to run our core services and having recruited an Intern through the Rank Foundation, Time to Shine initiative we were able to capture qualitative and quantitative data which demonstrates the reach of our services. The centre saw 13,213 sessions attended within the year. This included 4,160 attended sessions of music, 5,470 attended sensory room sessions, 1,754 attended hydro pool sessions and Activity Wednesday, Sensory Play, Rock School, Baby Swim and Snoezey Sunday. Data collection showed that 75% of Activity Wednesday attendees said their FITNESS had improved, 100% of Activity Wednesday attendees said they made new FRIENDSHIPS at the session, 94% of Activity Wednesday attendees said their HAPPINESS improved, 56% of Activity Wednesday attendees said they learnt new SKILLS at the session.

Our Activity Wednesday service has continued to be a very popular day made up of activities such as cooking, sports, music, trips out and games. Sadly we have had to put restrictions on numbers of 60 people for our Activity Wednesday and Sounds Inclusive sessions due to size limitations on the premises we rent. This has not been felt in keeping with our self-referral services and we look forward to having new facilities onsite within our phased future developments so that we can cater for this demand. Currently phone lines open on Mondays at 12pm and the spaces are full within ten minutes.

In addition to our core services we also delivered sessions for HAF, the Government funded Holiday Activity Food initiative. These sessions took the form of 2 hours open access of the centre with healthy food snack bags for free school meals children. These sessions were popular and we were delighted to meet new families who have repeatedly accessed the HAF provision to use us as a SEND provider. We are pleased to hear that we will also be providers of Shortbreaks through the same funder; Suttoncroft

We were saddened to lose our Community Engagement staff member and recognised the key role she played in helping us survive through the pandemic. There are plans to recruit a bid writer in the future. We recruited for a Data and Impact Intern with great success. This is a new role which we feel will have considerable benefit on the charity. We also welcomed a support staff member to support our activities.

The training taken part by members of the staff team included the mandatory Safeguarding, Health and Safety and Fire Safety and also included GDPR, Fundraising Regulations, Music Evaluation and Bid writing. In addition the Chief Officer commenced a Post graduate Play therapy diploma having successfully completed the certificate in Therapeutic Play with PTUK. The YSS Conference was attended and directly related to young carers which given the siblings we meet within our Snoezey Sundays we felt was very beneficial. Our Data and Impact Intern, Time to Shine Leader, and Chief officer, attended the Rank Foundation Time to Shine Welcome Leaders Conference in January.

We have been very grateful to the support from local groups who have given up their time to support the aims of the charity. Sanctuary Group have given volunteer days to make the garden look beautiful in preparation of the 30<sup>th</sup> Celebration event. Additionally the individuals who have so kindly given of their own time, treasure and talent to support the charity's aims. This sort of fundraising and support helps the charity to continue thriving year on year. We also thank the people who use the Worcester Snoezelen for life enhancing activities and sensory therapy. Our eclectic members and the incredible staff team are what make Worcester Snoezelen the hub of sensory joy it has become over 30 years.

The need for revenue and core cost grants to assist with the sustainability of the charity is as prevalent as ever with cost of living increases. We are currently able to generate 55%- 60% of our income through the heavily subsidized fees and charges of services. The deficit is made up through grants, donations and sponsored activities.

#### **Financial review**

This year total incoming resources exceeded outgoing resources by £630,320 (2023: £30,495 outgoing exceeding incoming resources). During the year a grant of £631,000 was received from The Kildare Trust to assist with the purchase of the charity building and its development.

The total funds held by the charity at the year end amounted to £1,048,818 (2023: £418,498), this included restricted funds of £808,334 (2023: £230,895) and designated funds of £41,900 (2023: £41,900).

Free reserves which includes the amount of unrestricted funds at the year end excluding tangible fixed assets amounted to £180,287 (2023: £119,356).

# **WORCESTER SNOEZELLEN CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Reserves policy**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure, which has been achieved this year. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

#### **Future Plans**

We are working toward a 3 phased capital project with Phase 1 being partially complete having purchased the building The Worcester Snoezelen, 3 Turnpike Close. Phase 1 will be finalised after Groundworks, moving of the temporary portacabins and the creation of a temporary carpark.

Phase 2 is due to begin in December 2024 and includes a refurbishment on existing areas of the centre and a capital build of an extension creating sensory wing. Accessibility will be improved by means of wider corridors and a new entrance into the main building.

With the additional land within our boundary we are now able to plan for a new, much larger sensory garden to provide diversity to our multi-sensory services. For those who travel from longer distances this offers more opportunity to extend their visit while still remaining financially accessible. The garden will include garden rooms so that the outdoor space can still be used within adverse weather conditions. Additionally it will provide opportunities for community groups to use this space, access to gardening with raised planters, a memory garden, sensory tunnel, bridge and hidey holes as well as sensory equipment.

Funding for phase 3 will need to be secured. This development sees the centre having a further extension which creates a larger hall space for group activities. Additionally we will be able to replace our temporary portacabins which currently accommodate our popular music service, offices and our multi-purpose arts/yoga/meeting space. As per feedback from members plans have been drawn up to create better parking facilities, a rebound therapy room to support physical health and provide activities which are limited and harder to find in the community.

These new facilities will create space for new therapies to be offered. Within the architectural plans 3 therapy rooms are accommodated within a mezzanine. We envisage these to be used for Play Therapy, Sound Therapy, Theraplay, Yoga, Arts and other complimentary therapies such as massage. We have included space for a room to be used for the community so that disability groups can benefit from our facilities with delivery from outside providers such as Physiotherapists and Occupational therapists.

With the additional land within our boundary we are now able to plan for a new, much larger sensory garden to provide diversity to our multi-sensory services. For those who travel from longer distances this offers more opportunity to extend their visit while still remaining financially accessible. The garden will include garden rooms so that the outdoor space can still be used within adverse weather conditions. Additionally it will provide opportunities for community groups to use this space, access to gardening with raised planters, a memory garden, sensory tunnel, bridge and hidey holes as well as sensory equipment.

We also plan to recruit a Bid Writer to assist with seeking revenue capital grants.

#### **Structure, governance and management**

The charity is a charitable incorporated organisation, governed by a Constitution registered with the Charity Commission on 20 February 2020. The accounts incorporate Worcester Snoezelen, a linked charity, which is an unincorporated registered charity, constituted by a Trust deed adopted 23 September 1992 as amended 1 July 1993, 23 September 1996 and 18 September 2000, as amended on 16 February 2016.

# WORCESTER SNOEZELLEN CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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The Trustees who served during the year and up to the date of signature of the financial statements were:

E Rhodes (Chair)

R Blackburn (Vice-Chair)

V Blackburn

B O'Connell

A Bard

J Haycock

J Parker

R Procopiou

(Appointed 7 March 2024)

K Keenan

(Appointed 7 March 2024)

#### **Recruitment and appointment of new trustees**

Members of the board are selected by invitation; most are representatives of different user groups. Invitations are extended to persons who have demonstrated an interest in the work of the charity.

#### **Organisational structure**

The charity is managed by its Chief Officer who is responsible for the staff, volunteers, premises and equipment. The Chief Officer is overseen by the Board of Management, who are Trustees of the charity, and they are also responsible for setting the remuneration of key management personnel. The Board meets on average eight times a year.

#### **Risk Management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Every reportable incident is communicated to the Trustees at the two monthly management meeting and the Chief Officer explains the detail of the incident and the action taken.

All policies are regularly review by individual trustees and staff on a rolling annual basis.

The Trustees' report was approved by the Board of Trustees.

E Rhodes (Chair)

**Trustee**

17 October 2024

# **WORCESTER SNOEZELLEN CIO**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2024***

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The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# WORCESTER SNOEZELLEN CIO

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF WORCESTER SNOEZELLEN CIO

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I report to the Trustees on my examination of the financial statements of Worcester Snoezelen CIO (the charity) for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements 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 2011 Act.

#### **Independent examiner's statement**

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**Sarah Morley ACA**

Kendall Wadley LLP

Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

Dated: 17 October 2024

# WORCESTER SNOEZELLEN CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

|                                                                         |       | Unrestricted funds<br>general<br>2024<br>£ | Unrestricted funds<br>designated<br>2024<br>£ | Restricted funds<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-------------------------------------------------------------------------|-------|--------------------------------------------|-----------------------------------------------|-------------------------------|--------------------|--------------------|
|                                                                         | Notes |                                            |                                               |                               |                    |                    |
| <b>Income from:</b>                                                     |       |                                            |                                               |                               |                    |                    |
| Donations and legacies                                                  | 3     | 24,908                                     | -                                             | 731,837                       | 756,745            | 123,625            |
| Charitable activities                                                   | 4     | 205,742                                    | -                                             | -                             | 205,742            | 176,991            |
| Other trading activities                                                | 5     | 23,344                                     | -                                             | -                             | 23,344             | 11,767             |
| Investments                                                             | 6     | 1,346                                      | -                                             | -                             | 1,346              | 482                |
| <b>Total income</b>                                                     |       | 255,340                                    | -                                             | 731,837                       | 987,177            | 312,865            |
| <b>Expenditure on:</b>                                                  |       |                                            |                                               |                               |                    |                    |
| Raising funds                                                           | 7     | 2,699                                      | -                                             | -                             | 2,699              | 1,541              |
| Charitable activities                                                   | 8     | 196,836                                    | -                                             | 157,322                       | 354,158            | 341,819            |
| <b>Total resources expended</b>                                         |       | 199,535                                    | -                                             | 157,322                       | 356,857            | 343,360            |
| <b>Net incoming/(outgoing) resources before transfers</b>               |       | 55,805                                     | -                                             | 574,515                       | 630,320            | (30,495)           |
| Gross transfers between funds                                           | 13    | (2,924)                                    | -                                             | 2,924                         | -                  | -                  |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | 52,881                                     | -                                             | 577,439                       | 630,320            | (30,495)           |
| Fund balances at 1 April 2018                                           |       | 145,703                                    | 41,900                                        | 230,895                       | 418,498            | 448,993            |
| <b>Fund balances at 31 March 2024</b>                                   |       | 198,584                                    | 41,900                                        | 808,334                       | 1,048,818          | 418,498            |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# WORCESTER SNOEZELLEN CIO

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

Prior financial year

|                                                                         |       | Unrestricted<br>funds<br>general<br>2023<br>£ | Unrestricted<br>funds<br>designated<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|-------------------------------------------------------------------------|-------|-----------------------------------------------|--------------------------------------------------|----------------------------------|--------------------|
|                                                                         | Notes |                                               |                                                  |                                  |                    |
| <b><u>Income from:</u></b>                                              |       |                                               |                                                  |                                  |                    |
| Donations and legacies                                                  | 3     | 25,433                                        | -                                                | 98,192                           | 123,625            |
| Charitable activities                                                   | 4     | 176,991                                       | -                                                | -                                | 176,991            |
| Other trading activities                                                | 5     | 11,767                                        | -                                                | -                                | 11,767             |
| Investments                                                             | 6     | 482                                           | -                                                | -                                | 482                |
| <b>Total income</b>                                                     |       | 214,673                                       | -                                                | 98,192                           | 312,865            |
| <b><u>Expenditure on:</u></b>                                           |       |                                               |                                                  |                                  |                    |
| Raising funds                                                           | 7     | 1,541                                         | -                                                | -                                | 1,541              |
| Charitable activities                                                   | 8     | 204,857                                       | -                                                | 136,962                          | 341,819            |
| <b>Total resources expended</b>                                         |       | 206,398                                       | -                                                | 136,962                          | 343,360            |
| <b>Net incoming/(outgoing) resources before transfers</b>               |       | 8,275                                         | -                                                | (38,770)                         | (30,495)           |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | 8,275                                         | -                                                | (38,770)                         | (30,495)           |
| Fund balances at 1 April 2022                                           |       | 137,428                                       | 41,900                                           | 269,665                          | 448,993            |
| <b>Fund balances at 31 March 2023</b>                                   |       | 145,703                                       | 41,900                                           | 230,895                          | 418,498            |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# WORCESTER SNOEZELLEN CIO

## BALANCE SHEET

AS AT 31 MARCH 2024

|                                                       |       | 2024           |                  | 2023           |                |
|-------------------------------------------------------|-------|----------------|------------------|----------------|----------------|
|                                                       | Notes | £              | £                | £              | £              |
| <b>Fixed assets</b>                                   |       |                |                  |                |                |
| Intangible assets                                     | 14    |                | 6,232            |                | 8,640          |
| Tangible assets                                       | 15    |                | 647,126          |                | 219,555        |
|                                                       |       |                | <u>653,358</u>   |                | <u>228,195</u> |
| <b>Current assets</b>                                 |       |                |                  |                |                |
| Debtors                                               | 16    | 23,253         |                  | 66,002         |                |
| Cash at bank and in hand                              |       | 405,854        |                  | 138,432        |                |
|                                                       |       | <u>429,107</u> |                  | <u>204,434</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 17    | (33,647)       |                  | (14,131)       |                |
| Net current assets                                    |       |                | <u>395,460</u>   |                | <u>190,303</u> |
| <b>Total assets less current liabilities</b>          |       |                | <u>1,048,818</u> |                | <u>418,498</u> |
| <b>Income funds</b>                                   |       |                |                  |                |                |
| Restricted funds                                      | 19    |                | 808,334          |                | 230,895        |
| <u>Unrestricted funds - general</u>                   |       |                |                  |                |                |
| Designated funds                                      | 20    | 41,900         |                  | 41,900         |                |
| General unrestricted funds                            |       | <u>198,584</u> |                  | <u>145,703</u> |                |
|                                                       |       |                | <u>240,484</u>   |                | <u>187,603</u> |
|                                                       |       |                | <u>1,048,818</u> |                | <u>418,498</u> |

The financial statements were approved by the Trustees on 17 October 2024

E Rhodes (Chair)  
Trustee

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

##### Charity information

Worcester Snoezelen is an unincorporated charity. The registered office is 3 Turnpike Close, Oldbury Road, Worcester WR2 6AB.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|          |         |
|----------|---------|
| Software | 5 years |
|----------|---------|

#### 1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                              |             |
|------------------------------|-------------|
| Freehold land and buildings  | Nil         |
| Leasehold land and buildings | 5% on cost  |
| Plant and equipment          | 5% on cost  |
| Fixtures and fittings        | 5% on cost  |
| Music project                | 10% on cost |
| Portacabins                  | 10% on cost |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

|                                         | Unrestricted<br>funds<br>general | Restricted<br>funds | Total          | Total          |
|-----------------------------------------|----------------------------------|---------------------|----------------|----------------|
|                                         | 2024                             | 2024                | 2024           | 2023           |
|                                         | £                                | £                   | £              | £              |
| Donations and gifts                     | 2,057                            | -                   | 2,057          | 5,571          |
| Legacies receivable                     | 22,851                           | -                   | 22,851         | 5,300          |
| Grants received                         | -                                | 731,837             | 731,837        | 112,754        |
|                                         | <u>24,908</u>                    | <u>731,837</u>      | <u>756,745</u> | <u>123,625</u> |
| <b>For the year ended 31 March 2023</b> | <u>25,433</u>                    | <u>98,192</u>       |                | <u>123,625</u> |
| <b>Donations and gifts</b>              |                                  |                     |                |                |
| Droitwich Lions                         | -                                | -                   | -              | 400            |
| Other                                   | 2,057                            | -                   | 2,057          | 5,171          |
|                                         | <u>2,057</u>                     | <u>-</u>            | <u>2,057</u>   | <u>5,571</u>   |

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 3 Donations and legacies

(Continued)

#### Grants receivable for core activities

|                                                            |   |         |         |        |
|------------------------------------------------------------|---|---------|---------|--------|
| Children in Need                                           | - | -       | -       | -      |
| Laslett's Charities                                        | - | 6,063   | 6,063   | 5,845  |
| Together Fund                                              | - | -       | -       | 4,000  |
| WCC Cllr, Steve Mackay, St Peter Division                  | - | 600     | 600     | 600    |
| Arnold Clark                                               | - | -       | -       | 500    |
| Rank Foundation                                            | - | 46,705  | 46,705  | 210    |
| The Dumbreck Charity                                       | - | -       | -       | 500    |
| Douglas Arter Foundation                                   | - | -       | -       | 500    |
| Masonic Charitable Foundation                              | - | -       | -       | 11,000 |
| Sanctuary Housing                                          | - | -       | -       | 2,200  |
| Edward Gostling Foundation                                 | - | -       | -       | 10,000 |
| WCC Cllr Richard Udall, St Johns Division                  | - | 500     | 500     | -      |
| The Patrick Trust                                          | - | 1,000   | 1,000   | -      |
| Sports Partnership Hereford and Worcestershire             | - | 2,359   | 2,359   | -      |
| Sutton Croft Ltd - HAF Winter Funding 2023                 | - | 10,885  | 10,885  | -      |
| High Sheriff of Worcester                                  | - | -       | -       | 5,500  |
| Six Masters Charity                                        | - | -       | -       | 2,000  |
| Social Enterprise - Big Issue                              | - | -       | -       | 14,100 |
| WCC Cllr Simon Geraghty, Riverside Division                | - | 600     | 600     | 500    |
| The National Lottery Community Fund - Reaching Communities | - | -       | -       | -      |
| Youth Music                                                | - | 9,815   | 9,815   | 10,905 |
| Arts Council England                                       | - | 9,900   | 9,900   | 1,500  |
| Baily Thomas                                               | - | -       | -       | -      |
| Pedmore Sporting Club                                      | - | -       | -       | 3,794  |
| WCC Cllr Mal Allcott                                       | - | 600     | 600     | 1,000  |
| Worcester City Council - Small Grant                       | - | 4,000   | 4,000   | 3,000  |
| Government Grants Receivable                               | - | -       | -       | -      |
| The Percy Bilton Charity                                   | - | -       | -       | 2,488  |
| WCC Cllr Matthew Jenkins                                   | - | -       | -       | 550    |
| B&Q                                                        | - | -       | -       | -      |
| Boshier Hinton Foundation                                  | - | -       | -       | -      |
| Margeret Westwood Memorial Charity                         | - | -       | -       | -      |
| Persimmon Charitable Foundation                            | - | -       | -       | -      |
| Roger and Douglas Turner Charitable Trust                  | - | 3,000   | 3,000   | 3,000  |
| The Bruce Wake Charitable Fund                             | - | -       | -       | -      |
| The Postcode Local Trust                                   | - | -       | -       | -      |
| Worcestershire Children's First HAF Grant                  | - | 2,140   | 2,140   | 3,000  |
| Worcester City Parish                                      | - | -       | -       | 500    |
| Edgar E Lawley                                             | - | -       | -       | -      |
| Worcestershire County Council - Short breaks               | - | -       | -       | 5,562  |
| Eveson Charitable Trust                                    | - | -       | -       | 20,000 |
| The Kildare Trust                                          | - | 631,000 | 631,000 | -      |
| Co-Operaive Community Fund Grant                           | - | 2,670   | 2,670   | -      |

|   |         |         |         |
|---|---------|---------|---------|
| - | 731,837 | 731,837 | 112,754 |
|---|---------|---------|---------|

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 4 Charitable activities

|                     | Leisure and<br>therapy<br>2024<br>£ | Leisure and<br>therapy<br>2023<br>£ |
|---------------------|-------------------------------------|-------------------------------------|
| Leisure and therapy | 205,742                             | 176,991                             |

### 5 Other trading activities

|                    | Unrestricted<br>funds<br>general<br>2024<br>£ | Unrestricted<br>funds<br>general<br>2023<br>£ |
|--------------------|-----------------------------------------------|-----------------------------------------------|
| Fundraising events | 23,344                                        | 11,767                                        |

### 6 Investments

|                     | Unrestricted<br>funds<br>general<br>2024<br>£ | Unrestricted<br>funds<br>general<br>2023<br>£ |
|---------------------|-----------------------------------------------|-----------------------------------------------|
| Interest receivable | 1,346                                         | 482                                           |

### 7 Raising funds

|                                  | Unrestricted<br>funds<br>general<br>2024<br>£ | Unrestricted<br>funds<br>general<br>2023<br>£ |
|----------------------------------|-----------------------------------------------|-----------------------------------------------|
| <u>Fundraising and publicity</u> |                                               |                                               |
| Fundraising events               | 2,699                                         | 1,541                                         |
|                                  | 2,699                                         | 1,541                                         |

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 8 Charitable activities

|                                         | Leisure &<br>Therapy<br>2024<br>£ | Leisure &<br>Therapy<br>2023<br>£ |
|-----------------------------------------|-----------------------------------|-----------------------------------|
| Staff costs                             | 244,879                           | 236,056                           |
| Depreciation and impairment             | 25,617                            | 22,384                            |
| Equipment                               | 8,399                             | 12,163                            |
| Training                                | 1,010                             | 2,578                             |
| Music                                   | 9,661                             | 1,000                             |
| Trips                                   | -                                 | 499                               |
| Professional Fees                       | -                                 | 780                               |
| Sports Equipment                        | 657                               | 1,075                             |
| Art Auction expenses                    | 3,239                             | 2,833                             |
|                                         | <u>293,462</u>                    | <u>279,368</u>                    |
| Share of support costs (see note 10)    | 50,742                            | 56,361                            |
| Share of governance costs (see note 10) | 9,954                             | 6,090                             |
|                                         | <u>354,158</u>                    | <u>341,819</u>                    |
| <b>Analysis by fund</b>                 |                                   |                                   |
| Unrestricted funds - general            | 196,836                           | 204,857                           |
| Restricted funds                        | 157,322                           | 136,962                           |
|                                         | <u>354,158</u>                    | <u>341,819</u>                    |

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 10 Support costs

|                         | Support costs | Governance costs | 2024 Support costs | Governance costs | 2023          |
|-------------------------|---------------|------------------|--------------------|------------------|---------------|
|                         | £             | £                | £                  | £                | £             |
| Operating lease charges | 2,738         | -                | 2,738              | 3,426            | 3,426         |
| Rates and water         | 1,465         | -                | 1,465              | 753              | 753           |
| Insurance               | 5,608         | -                | 5,608              | 5,913            | 5,913         |
| Light and heat          | 11,810        | -                | 11,810             | 11,452           | 11,452        |
| Telephone               | 1,393         | -                | 1,393              | 3,871            | 3,871         |
| Postage and stationery  | 324           | -                | 324                | 29               | 29            |
| Advertising             | 1,939         | -                | 1,939              | 2,126            | 2,126         |
| Sundries                | 2,551         | -                | 2,551              | 2,568            | 2,568         |
| Repairs / cleaning      | 10,797        | -                | 10,797             | 14,206           | 14,206        |
| Subscriptions           | 3,939         | -                | 3,939              | 3,766            | 3,766         |
| Health & Safety         | 2,084         | -                | 2,084              | 1,821            | 1,821         |
| Travel                  | 3,962         | -                | 3,962              | 1,879            | 1,879         |
| Staff training          | 2,132         | -                | 2,132              | 4,551            | 4,551         |
| Accountancy             | -             | 3,000            | 3,000              | -                | 3,000         |
| Legal and professional  | -             | 6,954            | 6,954              | -                | 3,090         |
|                         | <u>50,742</u> | <u>9,954</u>     | <u>60,696</u>      | <u>56,361</u>    | <u>62,451</u> |
| Analysed between        |               |                  |                    |                  |               |
| Charitable activities   | <u>50,742</u> | <u>9,954</u>     | <u>60,696</u>      | <u>56,361</u>    | <u>62,451</u> |

Governance costs includes payments to the independent examiners of £3,000 (2022: £2,340) for accountancy fees.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 11 Employees

The average monthly number of employees during the year was:

|                       | 2024<br>Number | 2023<br>Number |
|-----------------------|----------------|----------------|
|                       | 13             | 13             |
|                       |                |                |
| Employment costs      | 2024<br>£      | 2023<br>£      |
| Wages and salaries    | 226,554        | 220,003        |
| Social security costs | 10,742         | 8,792          |
| Other pension costs   | 7,583          | 7,261          |
|                       |                |                |
|                       | 244,879        | 236,056        |
|                       |                |                |

No employees received total employee benefits of more than £60,000.

### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 13 Transfers

£2,924 was transferred from unrestricted to restricted funds in the year to fund overspends.

### 14 Intangible fixed assets

|                                    | Software<br>£ |
|------------------------------------|---------------|
| <b>Cost</b>                        |               |
| At 1 April 2023                    | 14,400        |
| Additions - internally developed   | 590           |
|                                    |               |
| At 31 March 2024                   | 14,990        |
|                                    |               |
| <b>Amortisation and impairment</b> |               |
| At 1 April 2023                    | 5,760         |
| Amortisation charged for the year  | 2,998         |
|                                    |               |
| At 31 March 2024                   | 8,758         |
|                                    |               |
| <b>Carrying amount</b>             |               |
| At 31 March 2024                   | 6,232         |
|                                    |               |
| At 31 March 2023                   | 8,640         |

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 15 Tangible fixed assets

|                                    | Freehold land<br>and buildings | Leasehold<br>land and<br>buildings | Plant and<br>equipment | Fixtures and<br>fittings | Music project | Portacabins | Total     |
|------------------------------------|--------------------------------|------------------------------------|------------------------|--------------------------|---------------|-------------|-----------|
|                                    | £                              | £                                  | £                      | £                        | £             | £           | £         |
| <b>Cost</b>                        |                                |                                    |                        |                          |               |             |           |
| At 1 April 2023                    | -                              | 260,943                            | 126,520                | 212,263                  | 34,954        | 20,387      | 655,067   |
| Additions                          | 444,869                        | -                                  | -                      | 5,321                    | -             | -           | 450,190   |
| At 31 March 2024                   | 444,869                        | 260,943                            | 126,520                | 217,584                  | 34,954        | 20,387      | 1,105,257 |
| <b>Depreciation and impairment</b> |                                |                                    |                        |                          |               |             |           |
| At 1 April 2023                    | -                              | 200,932                            | 57,814                 | 132,046                  | 28,410        | 16,310      | 435,512   |
| Depreciation charged in the year   | -                              | 4,287                              | 6,325                  | 6,471                    | 3,497         | 2,039       | 22,619    |
| At 31 March 2024                   | -                              | 205,219                            | 64,139                 | 138,517                  | 31,907        | 18,349      | 458,131   |
| <b>Carrying amount</b>             |                                |                                    |                        |                          |               |             |           |
| At 31 March 2024                   | 444,869                        | 55,724                             | 62,381                 | 79,067                   | 3,047         | 2,038       | 647,126   |
| At 31 March 2023                   | -                              | 60,011                             | 68,706                 | 80,217                   | 6,544         | 4,077       | 219,555   |

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 16 Debtors

|                                      | 2024          | 2023          |
|--------------------------------------|---------------|---------------|
|                                      | £             | £             |
| Amounts falling due within one year: |               |               |
| Trade debtors                        | 20,146        | 34,665        |
| Prepayments and accrued income       | 3,107         | 31,337        |
|                                      | <u>23,253</u> | <u>66,002</u> |

### 17 Creditors: amounts falling due within one year

|                                    | 2024          | 2023          |
|------------------------------------|---------------|---------------|
|                                    | £             | £             |
| Other taxation and social security | 833           | 929           |
| Trade creditors                    | 28,712        | 7,912         |
| Other creditors                    | -             | 22            |
| Accruals and deferred income       | 4,102         | 5,268         |
|                                    | <u>33,647</u> | <u>14,131</u> |

### 18 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit and loss in respect of defined contribution schemes was £7,583 (2023: £7,261).

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|                                               | Movement in funds          |                       |                       |           | Movement in funds          |                       |                       |           |                                |
|-----------------------------------------------|----------------------------|-----------------------|-----------------------|-----------|----------------------------|-----------------------|-----------------------|-----------|--------------------------------|
|                                               | Balance at<br>1 April 2022 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>1 April 2023 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>31 March<br>2024 |
|                                               | £                          | £                     | £                     | £         | £                          | £                     | £                     | £         | £                              |
| Kitchen Extension                             | 64,297                     | -                     | (4,287)               | -         | 60,010                     | -                     | (4,287)               | 1         | 55,724                         |
| Hydro-therapy Pool                            | 59,965                     | -                     | (6,325)               | -         | 53,640                     | -                     | (6,325)               | -         | 47,315                         |
| Buildings and Equipment                       | 1,728                      | -                     | (1,728)               | -         | -                          | -                     | -                     | -         | -                              |
| Equipment Fund                                | 39,138                     | -                     | (1,993)               | -         | 37,145                     | -                     | (1,893)               | -         | 35,252                         |
| Interactive Installation                      | 5,361                      | -                     | (358)                 | -         | 5,003                      | -                     | (358)                 | -         | 4,645                          |
| Laslett's Charities                           | 2,057                      | 5,845                 | (7,902)               | -         | -                          | 6,063                 | (6,054)               | -         | 9                              |
| Children in Need                              | 6,645                      | -                     | (6,645)               | -         | -                          | -                     | -                     | -         | -                              |
| Eveson Charitable Trust                       | -                          | 20,000                | -                     | -         | 20,000                     | -                     | (20,034)              | 34        | -                              |
| Prime Foundation                              | 739                        | -                     | (739)                 | -         | -                          | -                     | -                     | -         | -                              |
| Pedmore Sporting Club Trust                   | -                          | 3,794                 | (200)                 | -         | 3,594                      | -                     | (200)                 | -         | 3,394                          |
| The Percy Bilton Charity                      | 2,813                      | 2,488                 | (2,488)               | -         | 2,813                      | -                     | -                     | -         | 2,813                          |
| WCC Cllr Matthew Jenkins, St Stephen Division | -                          | 550                   | (550)                 | -         | -                          | -                     | -                     | -         | -                              |
| William A Cadbury Charitable Trust            | 850                        | -                     | (850)                 | -         | -                          | -                     | -                     | -         | -                              |
| Baron Davenport's Charity                     | -                          | -                     | -                     | -         | -                          | -                     | -                     | -         | -                              |
| Harrison Clarke Rickerbys' Charitable Trust   | 551                        | -                     | -                     | -         | 551                        | -                     | -                     | -         | 551                            |
| C/fwd                                         | 184,144                    | 32,677                | (34,065)              | -         | 182,756                    | 6,063                 | (39,151)              | 35        | 149,703                        |

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 19 Restricted funds

(Continued)

|                                                            | Balance at<br>1 April 2022 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>1 April 2023 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>31 March<br>2024 |
|------------------------------------------------------------|----------------------------|-----------------------|-----------------------|-----------|----------------------------|-----------------------|-----------------------|-----------|--------------------------------|
|                                                            | £                          | £                     | £                     | £         | £                          | £                     | £                     | £         | £                              |
| B/fwd                                                      | 184,144                    | 32,677                | (34,065)              | -         | 182,756                    | 6,063                 | (39,151)              | 35        | 149,703                        |
| Edward Cadbury Charitable Trust                            | 1,000                      | -                     | (1,000)               | -         | -                          | -                     | -                     | -         | -                              |
| The Edward Gostling Foundation                             | -                          | 10,000                | -                     | -         | 10,000                     | -                     | (10,000)              | -         | -                              |
| WCC Cllr Steve Mackay, Worcester St Peter Division         | 492                        | 600                   | (50)                  | -         | 1,042                      | 600                   | (80)                  | -         | 1,561                          |
| WCC Cllr Simon Geraghty, Riverside Division                | 894                        | 500                   | (787)                 | -         | 607                        | 600                   | (117)                 | -         | 1,090                          |
| The National Lottery Community Fund - Reaching Communities | 40,813                     | -                     | (40,813)              | -         | -                          | -                     | (699)                 | 699       | -                              |
| Rank Foundation - Time 2 Shine                             | -                          | 210                   | (210)                 | -         | -                          | 46,705                | (46,759)              | 54        | -                              |
| C/fwd                                                      | 227,343                    | 43,987                | (76,925)              | -         | 194,405                    | 53,968                | (96,806)              | 788       | 152,354                        |

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 19 Restricted funds

(Continued)

|                                                             | Balance at<br>1 April 2022 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>1 April 2023 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>31 March<br>2024 |
|-------------------------------------------------------------|----------------------------|-----------------------|-----------------------|-----------|----------------------------|-----------------------|-----------------------|-----------|--------------------------------|
|                                                             | £                          | £                     | £                     | £         | £                          | £                     | £                     | £         | £                              |
| B/fwd                                                       | 227,343                    | 43,987                | (76,925)              | -         | 194,405                    | 53,968                | (96,806)              | 788       | 152,354                        |
| Worcester City Council - Small Grant for SnoezeyFest        | -                          | -                     | -                     | -         | -                          | 4,000                 | (4,000)               | -         | -                              |
| Worcestershire County Council - Small grant for Art Auction | -                          | 3,000                 | (3,000)               | -         | -                          | -                     | -                     | -         | -                              |
| Arts Council England                                        | -                          | -                     | -                     | -         | -                          | 9,900                 | (9,900)               | -         | -                              |
| Baily Thomas                                                | 15,000                     | -                     | (7,280)               | -         | 7,720                      | -                     | (7,720)               | -         | -                              |
| B&Q                                                         | 4,853                      | -                     | (951)                 | -         | 3,902                      | -                     | -                     | -         | 3,902                          |
| Margeret Westwood Memorial Charity                          | 1,493                      | -                     | (75)                  | -         | 1,418                      | -                     | (115)                 | -         | 1,303                          |
| Persimmon Charitable Foundation                             | 963                        | -                     | (258)                 | -         | 705                        | -                     | (218)                 | -         | 487                            |
| Roger and Douglas Turner Charitable Trust                   | 1,955                      | -                     | (108)                 | -         | 1,847                      | 3,000                 | (109)                 | -         | 4,737                          |
| The Bruce Wake Charitable Fund                              | 1,202                      | -                     | (61)                  | -         | 1,141                      | -                     | (61)                  | -         | 1,080                          |
| The Postcode Local Trust                                    | 13,793                     | -                     | (13,793)              | -         | -                          | -                     | -                     | -         | -                              |
| Worcestershire Children's First HAF Grant                   | 3,063                      | 3,000                 | (2,578)               | -         | 3,485                      | 2,140                 | (39)                  | -         | 5,585                          |
| Together Fund Grant                                         | -                          | 4,000                 | (4,000)               | -         | -                          | -                     | (600)                 | 600       | -                              |
| Arnold Clark Community Foundation                           | -                          | 500                   | (500)                 | -         | -                          | -                     | -                     | -         | -                              |
| Capital Grants-Sanctuary Housing                            | -                          | 2,200                 | (2,200)               | -         | -                          | -                     | -                     | -         | -                              |
| C/fwd                                                       | 269,665                    | 56,687                | (111,729)             | -         | 214,623                    | 73,008                | (119,568)             | 1,388     | 169,448                        |

# WORCESTER SNOEZELN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 19 Restricted funds

(Continued)

|                                                | Balance at<br>1 April 2022 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>1 April 2023 | Incoming<br>resources | Resources<br>expended | Transfers    | Balance at<br>31 March<br>2024 |
|------------------------------------------------|----------------------------|-----------------------|-----------------------|-----------|----------------------------|-----------------------|-----------------------|--------------|--------------------------------|
|                                                | £                          | £                     | £                     | £         | £                          | £                     | £                     | £            | £                              |
| B/fwd                                          | 269,665                    | 56,687                | (111,729)             | -         | 214,623                    | 73,008                | (119,568)             | 1,388        | 169,448                        |
| High Sheriff of Worcester                      | -                          | 2,500                 | -                     | -         | 2,500                      | -                     | (96)                  | -            | 2,404                          |
| Six Masters Charity                            | -                          | 1,000                 | (1,000)               | -         | -                          | -                     | -                     | -            | -                              |
| Social Enterprise Big Issue                    | -                          | 14,100                | (14,100)              | -         | -                          | -                     | -                     | -            | -                              |
| Youth Music                                    | -                          | 10,905                | (8,633)               | -         | 2,272                      | 9,815                 | (12,087)              | -            | -                              |
| WCC Cllr Mel Allcott, Claines Division         | -                          | 1,000                 | (1,000)               | -         | -                          | 600                   | (30)                  | -            | 570                            |
| The Dumbreck Charity                           | -                          | 500                   | (500)                 | -         | -                          | -                     | -                     | -            | -                              |
| The Douglas Arter Foundation                   | -                          | 500                   | -                     | -         | 500                        | -                     | -                     | -            | 500                            |
| Masonic Charitable Foundation                  | -                          | 11,000                | -                     | -         | 11,000                     | -                     | (9,843)               | -            | 1,157                          |
| The Kildare Trust - Big Build                  | -                          | -                     | -                     | -         | -                          | 631,000               | -                     | -            | 631,000                        |
| Co-Operative Community Fund Grant              | -                          | -                     | -                     | -         | -                          | 2,670                 | (1,776)               | -            | 894                            |
| WCC Cllr Richard Udall, St Johns Division      | -                          | -                     | -                     | -         | -                          | 500                   | (500)                 | -            | -                              |
| The Patrick Trust                              | -                          | -                     | -                     | -         | -                          | 1,000                 | (1,000)               | -            | -                              |
| Sports Partnership Hereford and Worcestershire | -                          | -                     | -                     | -         | -                          | 2,359                 | -                     | -            | 2,359                          |
| Sutton Croft Ltd - HAF Winter Funding 2023     | -                          | -                     | -                     | -         | -                          | 10,885                | (12,422)              | 1,537        | -                              |
|                                                | <u>269,665</u>             | <u>98,192</u>         | <u>(136,962)</u>      | <u>-</u>  | <u>230,895</u>             | <u>731,837</u>        | <u>(157,322)</u>      | <u>2,924</u> | <u>808,334</u>                 |

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### 19 Restricted funds

(Continued)

Kitchen Extension - This fund represents grants received specifically for the purpose of improving the kitchen area at the charity's premises

Hydro-Therapy Pool - This fund has enabled the construction of a specialist hydrotherapy pool at the charity's premises, and is entirely represented by fixed assets. The fund balance is reduced annually by the depreciation in value of the pool at rates detailed in the accounting policies

Buildings and Equipment/Equipment Fund - These funds represent grants and donations received specifically for the provision of new equipment

Interactive Installation - A programme of digital and engagement activities were delivered with this funding, with a focus on supporting disabled people who face barriers to accessing public wellbeing services. These funds were received and utilised during the year for the installation of interactive equipment and also for the provision of staff to lead the programme. The remaining fund balance is represented by fixed assets

Laslett's Charities - This fund represents monies received in connection the white room refit, of which the expenses were capitalised during this year

Children in Need - Restricted to provision of the Children's Sensory Play sessions.

The Eveson Trust - A grant received for sensory play equipment and core costs

Prime Foundation - A grant received to be used for White room equipment and music equipment.

Pedmore Sporting Club Trust Fund - A donation received for a new sound cradle

The Percy Bilton Charity - A donation received for a new amplifier and microphone stand

WCC Cllr Matthew Jenkins, St Stephen Division - A donation received for the repair/replacement of hoists or other centre facilities.

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 19 Restricted funds

(Continued)

William A Cadbury Charitable Trust - A donation received for Community Disability Awareness project

Baron Davenport's Charity - A donation received for Snoezey Sundays including staff costs and pool running costs

Harrison Clarke Rickerbys' Charitable Trust - A donation for piano and stand

Edward Cadbury Charitable Trust - A donation received for Community Disability Awareness project

The Edward Gostling Foundation - Money received towards sensory therapy

WCC Cllr Steve Mackay, Worcester - St Peter Division: Received for music speakers and lead.

WCC Cllr Simon Geraghty, Riverside Division - £900 received for Bubble Tubes.

The National Lottery Community Fund - Reaching Communities: A grant for Coffee Lounge project repurposed to core costs May 2021.

Rank Foundation - Time 2 Shine Leader programme

Rank Foundation - Time 2 Shine Bursary for accountancy training

Worcester City Council - Small Grant for SnoezeyFest

Worcester City Council - Health & Hardship: A grant towards activity days

Arts Council England - Restricted to the provision of "SnoezeyFest"

Baily Thomas - Emergency Grant to restart the delivery of service, emergency funding

B&Q Foundation - Restricted to sensory garden makeover.

Margeret Westwood Memorial Charity - For the purchase of rainbow chimes and garden furniture.

Persimmon Charitable Foundation - Restricted to sensory garden makeover.

Roger and Douglas Turner Charitable Trust - Restricted for the purpose of a vibro-acoustic settee.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 19 Restricted funds

(Continued)

The Bruce Wake Charitable Fund - Restricted for the purchase of a mobile hoist.

The Postcode Local Trust - Restricted for the employment costs and salary of the Music Leader.

Worcestershire Children's First HAF Grant - Restricted for staff training and provision of a Christmas event.

Together Fund - A donation for Yoga project

Arnold Clark Community Foundation - A donation for trip to Slimbridge

Sanctuary Housing - A donation for bubble tubes & wall

The Dumbreck Charity - A donation for a bubble tube

The Douglas Arter Foundation - A donation for a projector

Masonic Charitable Foundation - A donation for therapeutic play project

Social Enterprise Support Fund - A donation for therapeutic play project

The Kildare Trust - Big Build - Monies received to fund a phased capital development of the charity's premises, including its purchase.

Co-Operative Community Fund Grant - This project helped people with learning disabilities learn new skills in the kitchen.

WCC Cllr Richard Udall, St Johns Division - Musical instruments specifically percussion for our members.

The Patrick Trust - Towards a security alarm.

Sports Partnership Herefordshire and Worcestershire - Monies received from Sport England to support the costs of yoga for people with disabilities.

**WORCESTER SNOEZELLEN CIO**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
***FOR THE YEAR ENDED 31 MARCH 2024***

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**19    Restricted funds**

**(Continued)**

Sutton Croft - HAF Winter Funding - to cover training costs of Play Therapy and yoga along with delivery of HAF sessions.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

|                 | Movement<br>in funds       |                       | Movement<br>in funds       |                       |                             |
|-----------------|----------------------------|-----------------------|----------------------------|-----------------------|-----------------------------|
|                 | Balance at<br>1 April 2022 | Incoming<br>resources | Balance at<br>1 April 2023 | Incoming<br>resources | Balance at<br>31 March 2024 |
|                 | £                          | £                     | £                          | £                     | £                           |
| Wind up reserve | 41,900                     | -                     | 41,900                     | -                     | 41,900                      |
|                 | <u>41,900</u>              | <u>-</u>              | <u>41,900</u>              | <u>-</u>              | <u>41,900</u>               |

Wind up reserve - represents money set aside to cover the charity's statutory requirements in respect of redundancy payments and contractual agreements.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 21 Analysis of net assets between funds

|                                                    | Unrestricted<br>funds<br>2024<br>£ | Designated<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total Unrestricted<br>funds<br>2024<br>£ | Designated<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|----------------------------------------------------|------------------------------------|----------------------------------|----------------------------------|------------------------------------------|----------------------------------|----------------------------------|--------------------|
| Fund balances at 31 March 2024 are represented by: |                                    |                                  |                                  |                                          |                                  |                                  |                    |
| Intangible fixed assets                            | 6,232                              | -                                | -                                | 6,232                                    | 8,640                            | -                                | 8,640              |
| Tangible assets                                    | 12,065                             | -                                | 635,061                          | 647,126                                  | 17,707                           | 201,848                          | 219,555            |
| Cash                                               | 190,681                            | 41,900                           | 173,273                          | 405,854                                  | 87,485                           | 9,047                            | 138,432            |
| Current assets/(liabilities)                       | (10,394)                           | -                                | -                                | (10,394)                                 | 31,871                           | 20,000                           | 51,871             |
|                                                    | <u>198,584</u>                     | <u>41,900</u>                    | <u>808,334</u>                   | <u>1,048,818</u>                         | <u>145,703</u>                   | <u>230,895</u>                   | <u>418,498</u>     |

# **WORCESTER SNOEZELLEN CIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** ***FOR THE YEAR ENDED 31 MARCH 2024***

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### **22 Related party transactions**

There were no disclosable related party transactions during the year (2023: none).

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# Accounts

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Charity Registration No. 1188079

**WORCESTER SNOEZELEN CIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# WORCESTER SNOEZELLEN CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |                                                                                                                           |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>             | E Rhodes (Chair)<br>R Blackburn (Vice-Chair)<br>V Blackburn<br>B O'Connell<br>A Bard<br>R Curtis<br>J Haycock<br>J Parker |
| <b>Charity number</b>       | 1188079                                                                                                                   |
| <b>Registered office</b>    | 3 Turnpike Close<br>Oldbury Road<br>Worcester<br>WR2 6AB                                                                  |
| <b>Independent examiner</b> | Kendall Wadley LLP<br>Granta Lodge<br>71 Graham Road<br>Malvern<br>Worcestershire<br>WR14 2JS                             |
| <b>Bankers</b>              | CAF Bank Ltd<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>Kent<br>ME19 4JQ                                    |

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# WORCESTER SNOEZELLEN CIO

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# WORCESTER SNOEZELLEN CIO

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2023*

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The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The Worcester Snoezelen CIO is established to provide multi-sensory therapy facilities for people within the West Midlands.

#### **Public Benefit:**

The trustees confirm that they have complied with their duties under Section 17 (5) of the Charities Act 2011 to have due regard to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

#### **Achievement of Public Benefit:**

Our aim is to provide accessible leisure and therapy activities for people of all ages who have disabilities and additional needs. The Worcester Snoezelen continues to retain a person-centred approach and in doing so aims to make our users feel valued. We actively take steps to enquire how we can meet the needs of our users and through the unique skills and expertise of the team we are able to accommodate nuances in behaviour which may prevent some people accessing other community activities. The range of activities, which have been user led in their development, can also assist with; reducing social isolation, encouraging people to realise their self-worth and potential, reducing agitation and support stress management. The Worcester Snoezelen celebrates the diversity of the people who use it and their feedback is paramount to the success of our service.

Worcester Snoezelen continues to run a self-referral service at financially accessible prices. The staff team is made up of 8 part time and 4 fulltime staff members and 1 apprentice. Many of our staff are long standing and have an array of skills and talents they use for the benefit of our members. Retaining staff and developing their skills helps continuity, enhances the quality of our provision and enthuses the staff team as a whole.

#### **Quality Assurance**

Worcester Snoezelen is a committed disability friendly place and is registered with the Disability Confident provider scheme. Policies and Procedures are reviewed regularly by staff and trustees to ensure they are current.

The skills of the staff team have developed over the past year in preparation of new services and their continuous professional development. Grant funding to upskill personnel has meant we now have staff trained in Yoga, Baby Swim Coaching and Theraplay. In addition to these courses and mandatory/statutory training staff have also undertaken Aquatherapy and Shallow Pool Rescue, Mental health First Aid, IOSH Health and Safety Award, Massage Therapy, Post Grad certificate in Therapeutic Play and Level 2 & 4 in Accountancy.

The Rank foundation Time to Shine project provided the funding for a fulltime Sensory Support staff member (intern) which became invaluable to the delivery of our day to day services. As an organisation we took full advantage of the support this project offered with training, attending their annual conference and learning new management skills. We were delighted to offer this intern a permanent fulltime post on completion of the project.

# **WORCESTER SNOEZELLEN CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Review of Activities 2022-2023**

Worcester Snoezelen continues to offer therapeutic sensory activities for the benefit of people who have disabilities and additional needs. We have initiatives for children and adults within a social context and sensory rooms for relaxation and stimulation. The Hydro pool continues to be very popular with a waiting list of people who wish to use it. Our under 5's sensory session on Tuesday sees children and parents enjoy sensory experiences together. Sensory rooms are booked individually during the week with group sessions for children on Sundays. The music service runs 6 days a week and consistently has bookings for both children, adults and groups. The centre is open 7 days a week with bookings from 9-7 within the week and 9-5 at weekends.

Our staff team is dynamic and talented. We are blessed to have caring, skilled staff who are passionate about their work and using their talents for the benefit of others. Within member feedback our team are always praised for approach, friendliness and understanding. The importance of this cannot be overemphasized as it's the team and our services which keep 250 people coming through our doors each week.

Our partnership with the University of Worcester continues to be fruitful with students having placements within Snoezelen initiatives; namely Activity Wednesday, Rock School, Snoezey Sunday and Sensory Play.

Activity Wednesday sessions take place weekly within a community building and offer a full day of interactive activities. Enthusiastic, talented and skilled staff deliver music, cooking, games, yoga, dance, arts & karaoke and excursions. This continues to be a very popular activity.

A Community Action Placement through the RANK foundation, saw a 6<sup>th</sup> former from the Royal Grammar School in Worcester spend time at Snoezelen taking part in activities. Working alongside our Community Engagement Officer he also wrote a small grant application for a projector which was successful.

The Sanctuary Group have supported Snoezelen through their volunteering program with visits from their staff to carry out lots of jobs within our sensory garden. This sort of support is invaluable to the charity. In November we were honored to receive an award from the High Sheriff in recognition of great and valuable services to the community. This was an opportunity to liaise with Sanctuary Groups leadership team as one of their employees who works hard to organize community volunteering capacity for Snoezelen was also honored with a High Sheriff Award.

In the Spring we ran a very successful Disability Awareness Project involving several primary schools from the St Johns area and New College Worcester. Young people spent time in the sensory centre experiencing what it might be like to have a disability. They used overhead hoists, wheelchairs and simulation specs. The students from NCW all had vision impairments and their visits were very insightful for us. The young people communicated their thoughts and feelings about the different sensory environments and gave us valuable feedback about the sensory experiences they had. All those involved did accessible art after their sensory session and their work was exhibited at St John's Library over the summer months.

We were pleased to play an active role in the Jubilee events within the community with our Rock School and music makers performing at Wildgoose Training open day, The Diglis Jubilee celebration on the playing fields and Cripplegate park. Other community events we took part in included our Art Exhibition and auction which we ran alongside the Worcester Festival. This sort of community presence provides a platform for people who have disabilities and additional needs to showcase their talents and raise awareness to a greater audience. This exposure helps to spread the word to people who may not know about the charity and what services are on offer.

# **WORCESTER SNOEZELLEN CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 MARCH 2023***

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In December we were delighted to have a HAF funded Christmas party with an autism friendly Santa. We received feedback from families with children who have differences who said due to queues and noise within mainstream environments this would be something they wouldn't usually be able to take part in within the community; having Santa settled in a sensory room children could come and go as they pleased, taking their time to approach the bearded wonder in their own time.

We were overjoyed to have our first concert since the Covid 19 pandemic. Due to adverse weather and sickness we streamed the concert to those who couldn't be there. Performances were made up from our individual music makers as well as the ever popular Rock School. The smiles on faces and teary eyes beaming with pride emphasized what a special event this is for raising self- esteem, learning new skills and most importantly to just have fun. We also had a Zoom option for those who were unable to make it due to illness and snow.

We were delighted to welcome a new music workshop leader working with young people 3 days a week including on our childrens' Sunday. Our music service continues to be popular with children aged from 3 up to adults in their 60's. The use of alternate music making and appreciation resources such as vibroacoustics, Soundbeam, music technology and audio visuals is just one reason this service is so popular. Our music service is open 6 days a week with 35 sessions on site and group sessions in the community. Much of the success of the music service is due to the talents and enthusiasm of our staff.

# **WORCESTER SNOEZELLEN CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 MARCH 2023***

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We have introduced some exciting new initiatives within our service provision with the help of grant funding. The introduction of Babyswim has been well received by families of children both with and without disabilities. This has allowed for an eclectic mix and greater exposure of disability awareness. Families involved have been vocal regarding the benefit of this service on both parent and child.

Additionally, we were delighted to have begun offering a Therapeutic Play project for children to support mental health and wellbeing. These sessions have taken place within schools and at Worcester Snoezelen. This is an area we look forward to developing in the coming years.

The art room was converted to a multi-use room to accommodate Art as well as the introduction of a Yoga service and Play therapy. This multi-functional space highlights the progression and diversity of our new services and our need for more communal spaces to deliver our bespoke activities.

Yoga is a new service we are able to offer with one of our staff trained to deliver bespoke yoga sessions which offer both physical and mental wellbeing outcomes. This is an area we look forward to developing in the future.

As part of our Lottery grant we have carried out a Theory of Change which has benefitted the charity as a whole. We engaged with our members, families and carers within focus groups to gain feedback about the impact of our services, what we could be doing better, how disability affects them all as a family, what new services would they like. This was a large piece of work, the results were humbling and very much emphasized the need for services like ours which engage the whole family.

#### **Future Plans**

We plan to have a capital development at Snoezelen to upgrade existing facilities and build an extension to accommodate new rooms. This will provide new sensory experiences to people across Worcestershire and beyond. Data taken from questionnaires as well the Theory of Change has helped in the planning of this project.

In keeping with these plans we aim to eventually move our music, multi-purpose room and offices out of our temporary classrooms and into purpose built facilities.

Some of our larger activities such as Sounds Inclusive and Rock School attract large numbers with 50-70 people in attendance. We are in need of larger premises to accommodate these groups. We carried out research on local community spaces to hire, costs, availability, wheelchair accessibility, appropriate changing spaces and adequate parking for large disabled vehicles and found few that could accommodate our needs. We aim to have a large capital project to provide facilities such as these within our future plans.

We aim to continue developing our therapy services for children and families who have disabilities. Grant has assisted with the cost of Play Therapy, yoga, babyswim and Theraplay training.

As we approach our 30<sup>th</sup> year we are planning events to celebrate this momentous occasion. It is with pride and excitement that we look forward to celebrating how far the charity has come within this time.

We continue to be ever grateful for the support from community groups who further the aims of our work.

#### **Financial review**

This year total outgoing resources exceeded incoming resources by £30,495 (2022: £30,609 incoming exceeding outgoing resources)

The total funds held by the charity at the year end amounted to £418,498 (2022: £448,993), this included restricted funds of £230,895 (2022: £269,665) and designated funds of £41,900 (2022: £41,900).

Free reserves which includes the amount of unrestricted funds at the year end excluding tangible fixed assets amounted to £119,356 (2022: £88,102).

# **WORCESTER SNOEZELLEN CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Reserves policy**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. The Charity is currently working towards meeting this level of reserve.

#### **Structure, governance and management**

The charity is a charitable incorporated organisation, governed by a Constitution registered with the Charity Commission on 20 February 2020. The accounts incorporate Worcester Snoezelen, a linked charity, which is an unincorporated registered charity, constituted by a Trust deed adopted 23 September 1992 as amended 1 July 1993, 23 September 1996 and 18 September 2000, as amended on 16 February 2016.

The Trustees who served during the year and up to the date of signature of the financial statements were:

E Rhodes (Chair)

R Blackburn (Vice-Chair)

V Blackburn

J Gage

(Resigned 5 December 2022)

B O'Connell

A Bard

R Curtis

J Haycock

J Parker

#### **Recruitment and appointment of new trustees**

Members of the board are selected by invitation; most are representatives of different user groups. Invitations are extended to persons who have demonstrated an interest in the work of the charity.

#### **Organisational structure**

The charity is managed by its Chief Officer who is responsible for the staff, volunteers, premises and equipment. The Chief Officer is overseen by the Board of Management, who are Trustees of the charity, and they are also responsible for setting the remuneration of key management personnel. The Board meets on average eight times a year.

#### **Risk Management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Every reportable incident is communicated to the Trustees at the two monthly management meeting and the Chief Officer explains the detail of the incident and the action taken.

All policies are regularly review by individual trustees and staff on a rolling annual basis.

# WORCESTER SNOEZELLEN CIO

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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The Trustees' report was approved by the Board of Trustees.

E Rhodes (Chair)

**Trustee**

23 November 2023

# **WORCESTER SNOEZELLEN CIO**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2023***

---

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **WORCESTER SNOEZELLEN CIO**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF WORCESTER SNOEZELLEN CIO**

---

I report to the Trustees on my examination of the financial statements of Worcester Snoezelen CIO (the charity) for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements 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 2011 Act.

#### **Independent examiner's statement**

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**Sarah Morley ACA**  
Kendall Wadley LLP

Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

Dated: 23 November 2023

# WORCESTER SNOEZELLEN CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

### Current financial year

|                                                                         |       | Unrestricted funds<br>general<br>2023<br>£ | Unrestricted funds<br>designated<br>2023<br>£ | Restricted funds<br>2023<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-------------------------------------------------------------------------|-------|--------------------------------------------|-----------------------------------------------|-------------------------------|--------------------|--------------------|
|                                                                         | Notes |                                            |                                               |                               |                    |                    |
| <b>Income from:</b>                                                     |       |                                            |                                               |                               |                    |                    |
| Donations and legacies                                                  | 3     | 25,433                                     | -                                             | 98,192                        | 123,625            | 188,381            |
| Charitable activities                                                   | 4     | 176,991                                    | -                                             | -                             | 176,991            | 125,371            |
| Other trading activities                                                | 5     | 11,767                                     | -                                             | -                             | 11,767             | 16,006             |
| Investments                                                             | 6     | 482                                        | -                                             | -                             | 482                | 39                 |
| <b>Total income</b>                                                     |       | 214,673                                    | -                                             | 98,192                        | 312,865            | 329,797            |
| <b>Expenditure on:</b>                                                  |       |                                            |                                               |                               |                    |                    |
| Raising funds                                                           | 7     | 1,541                                      | -                                             | -                             | 1,541              | 2,902              |
| Charitable activities                                                   | 8     | 204,857                                    | -                                             | 136,962                       | 341,819            | 296,286            |
| <b>Total expenditure</b>                                                |       | 206,398                                    | -                                             | 136,962                       | 343,360            | 299,188            |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | 8,275                                      | -                                             | (38,770)                      | (30,495)           | 30,609             |
| Fund balances at 1 April 2022                                           |       | 137,428                                    | 41,900                                        | 269,665                       | 448,993            | 418,384            |
| <b>Fund balances at 31 March 2023</b>                                   |       | 145,703                                    | 41,900                                        | 230,895                       | 418,498            | 448,993            |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# WORCESTER SNOEZELLEN CIO

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

Prior financial year

|                                                                         |       | Unrestricted funds<br>general<br>2022<br>£ | Unrestricted funds<br>designated<br>2022<br>£ | Restricted funds<br>2022<br>£ | Total<br>2022<br>£ |
|-------------------------------------------------------------------------|-------|--------------------------------------------|-----------------------------------------------|-------------------------------|--------------------|
|                                                                         | Notes |                                            |                                               |                               |                    |
| <b>Income from:</b>                                                     |       |                                            |                                               |                               |                    |
| Donations and legacies                                                  | 3     | 55,700                                     | -                                             | 132,681                       | 188,381            |
| Charitable activities                                                   | 4     | 125,371                                    | -                                             | -                             | 125,371            |
| Other trading activities                                                | 5     | 16,006                                     | -                                             | -                             | 16,006             |
| Investments                                                             | 6     | 39                                         | -                                             | -                             | 39                 |
| <b>Total income</b>                                                     |       | 197,116                                    | -                                             | 132,681                       | 329,797            |
| <b>Expenditure on:</b>                                                  |       |                                            |                                               |                               |                    |
| Raising funds                                                           | 7     | 2,902                                      | -                                             | -                             | 2,902              |
| Charitable activities                                                   | 8     | 161,607                                    | 2,392                                         | 132,287                       | 296,286            |
| <b>Total expenditure</b>                                                |       | 164,509                                    | 2,392                                         | 132,287                       | 299,188            |
| Gross transfers between funds                                           |       | (41,900)                                   | 41,900                                        | -                             | -                  |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | (9,293)                                    | 39,508                                        | 394                           | 30,609             |
| Fund balances at 1 April 2021                                           |       | 146,721                                    | 2,392                                         | 269,271                       | 418,384            |
| <b>Fund balances at 31 March 2022</b>                                   |       | 137,428                                    | 41,900                                        | 269,665                       | 448,993            |

# WORCESTER SNOEZELLEN CIO

## BALANCE SHEET

AS AT 31 MARCH 2023

|                                                       |       | 2023           |                | 2022           |                |
|-------------------------------------------------------|-------|----------------|----------------|----------------|----------------|
|                                                       | Notes | £              | £              | £              | £              |
| <b>Fixed assets</b>                                   |       |                |                |                |                |
| Intangible assets                                     | 13    |                | 8,640          |                | 11,520         |
| Tangible assets                                       | 14    |                | 219,555        |                | 232,458        |
|                                                       |       |                | <u>228,195</u> |                | <u>243,978</u> |
| <b>Current assets</b>                                 |       |                |                |                |                |
| Debtors                                               | 15    | 66,002         |                | 32,735         |                |
| Cash at bank and in hand                              |       | 138,432        |                | 183,647        |                |
|                                                       |       | <u>204,434</u> |                | <u>216,382</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 16    | (14,131)       |                | (11,367)       |                |
| Net current assets                                    |       |                | <u>190,303</u> |                | <u>205,015</u> |
| <b>Total assets less current liabilities</b>          |       |                | <u>418,498</u> |                | <u>448,993</u> |
| <b>Income funds</b>                                   |       |                |                |                |                |
| Restricted funds                                      | 18    |                | 230,895        |                | 269,665        |
| <u>Unrestricted funds - general</u>                   |       |                |                |                |                |
| Designated funds                                      | 19    | 41,900         |                | 41,900         |                |
| General unrestricted funds                            |       | <u>145,703</u> |                | <u>137,428</u> |                |
|                                                       |       |                | <u>187,603</u> |                | <u>179,328</u> |
|                                                       |       |                | <u>418,498</u> |                | <u>448,993</u> |

The financial statements were approved by the Trustees on 23 November 2023

E Rhodes (Chair)  
Trustee

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Worcester Snoezelen is an unincorporated charity. The registered office is 3 Turnpike Close, Oldbury Road, Worcester WR2 6AB.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|          |         |
|----------|---------|
| Software | 5 years |
|----------|---------|

#### 1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                              |             |
|------------------------------|-------------|
| Leasehold land and buildings | 5% on cost  |
| Plant and equipment          | 5% on cost  |
| Fixtures and fittings        | 5% on cost  |
| Music project                | 10% on cost |
| Portacabins                  | 10% on cost |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

|                                         | Unrestricted<br>funds<br>general | Restricted<br>funds | Total          | Total          |
|-----------------------------------------|----------------------------------|---------------------|----------------|----------------|
|                                         | 2023                             | 2023                | 2023           | 2022           |
|                                         | £                                | £                   | £              | £              |
| Donations and gifts                     | 5,571                            | -                   | 5,571          | 6,570          |
| Legacies receivable                     | 5,300                            | -                   | 5,300          | -              |
| Grants received                         | 14,562                           | 98,192              | 112,754        | 181,811        |
|                                         | <u>25,433</u>                    | <u>98,192</u>       | <u>123,625</u> | <u>188,381</u> |
| <b>For the year ended 31 March 2022</b> | <u>55,700</u>                    | <u>132,681</u>      |                | <u>188,381</u> |
| <b>Donations and gifts</b>              |                                  |                     |                |                |
| Droitwich Lions                         | 400                              | -                   | 400            | -              |
| Other                                   | 5,171                            | -                   | 5,171          | 6,570          |
|                                         | <u>5,571</u>                     | <u>-</u>            | <u>5,571</u>   | <u>6,570</u>   |

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 3 Donations and legacies

(Continued)

#### Grants receivable for core activities

|                                                            |               |               |                |                |
|------------------------------------------------------------|---------------|---------------|----------------|----------------|
| Children in Need                                           | -             | -             | -              | 9,872          |
| Laslett's Charities                                        | -             | 5,845         | 5,845          | 8,000          |
| Together Fund                                              | -             | 4,000         | 4,000          | -              |
| WCC Cllr, Steve Mackay, St Peter Division                  | -             | 600           | 600            | 500            |
| Arnold Clark                                               | -             | 500           | 500            | -              |
| Rank Foundation                                            | -             | 210           | 210            | 8,350          |
| The Dumbreck Charity                                       | -             | 500           | 500            | -              |
| Douglas Arter Foundation                                   | -             | 500           | 500            | -              |
| Masonic Charitable Foundation                              | -             | 11,000        | 11,000         | -              |
| Sanctuary Housing                                          | -             | 2,200         | 2,200          | -              |
| Edward Gostling Foundation                                 | -             | 10,000        | 10,000         | -              |
| High Sheriff of Worcester                                  | 3,000         | 2,500         | 5,500          | -              |
| Six Masters Charity                                        | 1,000         | 1,000         | 2,000          | -              |
| Social Enterprise - Big Issue                              | -             | 14,100        | 14,100         | -              |
| WCC Cllr Simon Geraghty, Riverside Division                | -             | 500           | 500            | 900            |
| The National Lottery Community Fund - Reaching Communities | -             | -             | -              | 41,779         |
| Youth Music                                                | -             | 10,905        | 10,905         | -              |
| Arts Council England                                       | 1,500         | -             | 1,500          | -              |
| Baily Thomas                                               | -             | -             | -              | 15,000         |
| Pedmore Sporting Club                                      | -             | 3,794         | 3,794          | -              |
| WCC Cllr Mal Allcott                                       | -             | 1,000         | 1,000          | -              |
| Worcester City Council - Small Grant                       | -             | 3,000         | 3,000          | -              |
| Government Grants Receivable                               | -             | -             | -              | 44,130         |
| The Percy Bilton Charity                                   | -             | 2,488         | 2,488          | 2,771          |
| WCC Cllr Matthew Jenkins                                   | -             | 550           | 550            | 500            |
| B&Q                                                        | -             | -             | -              | 5,000          |
| Boshier Hinton Foundation                                  | -             | -             | -              | 1,000          |
| Margeret Westwood Memorial Charity                         | -             | -             | -              | 1,500          |
| Persimmon Charitable Foundation                            | -             | -             | -              | 1,000          |
| Roger and Douglas Turner Charitable Trust                  | 3,000         | -             | 3,000          | 2,000          |
| The Bruce Wake Charitable Fund                             | -             | -             | -              | 1,222          |
| The Postcode Local Trust                                   | -             | -             | -              | 20,000         |
| Worcestershire Children's First HAF Grant                  | -             | 3,000         | 3,000          | 10,725         |
| Worcester City Parish                                      | 500           | -             | 500            | 500            |
| Edgar E Lawley                                             | -             | -             | -              | 1,500          |
| Worcestershire County Council - Short breaks               | 5,562         | -             | 5,562          | 5,562          |
| Eveson Charitable Trust                                    | -             | 20,000        | 20,000         | -              |
|                                                            | <u>14,562</u> | <u>98,192</u> | <u>112,754</u> | <u>181,811</u> |

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 4 Charitable activities

|                     | Leisure and<br>therapy<br>2023<br>£ | Leisure and<br>therapy<br>2022<br>£ |
|---------------------|-------------------------------------|-------------------------------------|
| Leisure and therapy | 176,991                             | 125,371                             |

### 5 Other trading activities

|                    | Unrestricted<br>funds<br>general<br>2023<br>£ | Unrestricted<br>funds<br>general<br>2022<br>£ |
|--------------------|-----------------------------------------------|-----------------------------------------------|
| Fundraising events | 11,767                                        | 16,006                                        |

### 6 Investments

|                     | Unrestricted<br>funds<br>general<br>2023<br>£ | Unrestricted<br>funds<br>general<br>2022<br>£ |
|---------------------|-----------------------------------------------|-----------------------------------------------|
| Interest receivable | 482                                           | 39                                            |

### 7 Raising funds

|                                  | Unrestricted<br>funds<br>general<br>2023<br>£ | Unrestricted<br>funds<br>general<br>2022<br>£ |
|----------------------------------|-----------------------------------------------|-----------------------------------------------|
| <u>Fundraising and publicity</u> |                                               |                                               |
| Fundraising events               | 1,541                                         | 2,902                                         |
|                                  | 1,541                                         | 2,902                                         |

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 8 Charitable activities

|                                         | Leisure &<br>Therapy<br>2023<br>£ | Leisure &<br>Therapy<br>2022<br>£ |
|-----------------------------------------|-----------------------------------|-----------------------------------|
| Staff costs                             | 236,056                           | 200,404                           |
| Depreciation and impairment             | 22,384                            | 21,608                            |
| Equipment                               | 12,163                            | 10,286                            |
| Events                                  | -                                 | 10,197                            |
| Training                                | 2,578                             | 1,791                             |
| Music                                   | 1,000                             | -                                 |
| Trips                                   | 499                               | -                                 |
| Professional Fees                       | 780                               | -                                 |
| Sports Equipment                        | 1,075                             | -                                 |
| Art Auction expenses                    | 2,833                             | -                                 |
|                                         | <u>279,368</u>                    | <u>244,286</u>                    |
| Share of support costs (see note 10)    | 56,361                            | 48,580                            |
| Share of governance costs (see note 10) | 6,090                             | 3,420                             |
|                                         | <u>341,819</u>                    | <u>296,286</u>                    |
| <b>Analysis by fund</b>                 |                                   |                                   |
| Unrestricted funds - general            | 204,857                           | 161,607                           |
| Unrestricted funds - designated         | -                                 | 2,392                             |
| Restricted funds                        | 136,962                           | 132,287                           |
|                                         | <u>341,819</u>                    | <u>296,286</u>                    |

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 10 Support costs

|                         | Support costs | Governance costs | 2023 Support costs | Governance costs | 2022          |
|-------------------------|---------------|------------------|--------------------|------------------|---------------|
|                         | £             | £                | £                  | £                | £             |
| Operating lease charges | 3,426         | -                | 3,426              | 4,553            | 4,553         |
| Rates and water         | 753           | -                | 753                | 692              | 692           |
| Insurance               | 5,913         | -                | 5,913              | 6,814            | 6,814         |
| Light and heat          | 11,452        | -                | 11,452             | 11,327           | 11,327        |
| Telephone               | 3,871         | -                | 3,871              | 1,374            | 1,374         |
| Postage and stationery  | 29            | -                | 29                 | 29               | 29            |
| Advertising             | 2,126         | -                | 2,126              | 2,653            | 2,653         |
| Sundries                | 2,568         | -                | 2,568              | 2,125            | 2,125         |
| Repairs / cleaning      | 14,206        | -                | 14,206             | 10,097           | 10,097        |
| Subscriptions           | 3,766         | -                | 3,766              | 4,255            | 4,255         |
| Health & Safety         | 1,821         | -                | 1,821              | 1,573            | 1,573         |
| Travel                  | 1,879         | -                | 1,879              | 226              | 226           |
| Staff training          | 4,551         | -                | 4,551              | 2,862            | 2,862         |
| Accountancy             | -             | 3,000            | 3,000              | -                | 2,340         |
| Legal and professional  | -             | 3,090            | 3,090              | -                | 1,080         |
|                         | <u>56,361</u> | <u>6,090</u>     | <u>62,451</u>      | <u>48,580</u>    | <u>52,000</u> |
| Analysed between        |               |                  |                    |                  |               |
| Charitable activities   | <u>56,361</u> | <u>6,090</u>     | <u>62,451</u>      | <u>48,580</u>    | <u>52,000</u> |

Governance costs includes payments to the independent examiners of £3,000 (2022: £2,340) for accountancy fees.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 11 Employees

The average monthly number of employees during the year was:

|                       | 2023<br>Number | 2022<br>Number |
|-----------------------|----------------|----------------|
|                       | 13             | 12             |
|                       |                |                |
| Employment costs      | 2023<br>£      | 2022<br>£      |
| Wages and salaries    | 220,003        | 186,577        |
| Social security costs | 8,792          | 7,224          |
| Other pension costs   | 7,261          | 6,603          |
|                       | 236,056        | 200,404        |

No employees received total employee benefits of more than £60,000.

### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 13 Intangible fixed assets

|                                    | Software<br>£ |
|------------------------------------|---------------|
| <b>Cost</b>                        |               |
| At 1 April 2022 and 31 March 2023  | 14,400        |
| <b>Amortisation and impairment</b> |               |
| At 1 April 2022                    | 2,880         |
| Amortisation charged for the year  | 2,880         |
| At 31 March 2023                   | 5,760         |
| <b>Carrying amount</b>             |               |
| At 31 March 2023                   | 8,640         |
| At 31 March 2022                   | 11,520        |

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

### 14 Tangible fixed assets

|                                    | Leasehold<br>land and<br>buildings<br>£ | Plant and<br>equipment<br>£ | Fixtures and<br>fittings<br>£ | Music project<br>£ | Portacabins<br>£ | Total<br>£ |
|------------------------------------|-----------------------------------------|-----------------------------|-------------------------------|--------------------|------------------|------------|
| <b>Cost</b>                        |                                         |                             |                               |                    |                  |            |
| At 1 April 2022                    | 260,943                                 | 126,520                     | 206,335                       | 34,280             | 20,387           | 648,465    |
| Additions                          | -                                       | -                           | 5,928                         | 674                | -                | 6,602      |
| At 31 March 2023                   | 260,943                                 | 126,520                     | 212,263                       | 34,954             | 20,387           | 655,067    |
| <b>Depreciation and impairment</b> |                                         |                             |                               |                    |                  |            |
| At 1 April 2022                    | 196,645                                 | 51,489                      | 125,937                       | 27,666             | 14,271           | 416,008    |
| Depreciation charged in the year   | 4,287                                   | 6,325                       | 6,109                         | 744                | 2,039            | 19,504     |
| At 31 March 2023                   | 200,932                                 | 57,814                      | 132,046                       | 28,410             | 16,310           | 435,512    |
| <b>Carrying amount</b>             |                                         |                             |                               |                    |                  |            |
| At 31 March 2023                   | 60,011                                  | 68,706                      | 80,217                        | 6,544              | 4,077            | 219,555    |
| At 31 March 2022                   | 64,298                                  | 75,031                      | 80,399                        | 6,614              | 6,116            | 232,458    |

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 15 Debtors

|                                      | 2023          | 2022          |
|--------------------------------------|---------------|---------------|
|                                      | £             | £             |
| Amounts falling due within one year: |               |               |
| Trade debtors                        | 34,665        | 26,753        |
| Prepayments and accrued income       | 31,337        | 5,982         |
|                                      | <u>66,002</u> | <u>32,735</u> |

### 16 Creditors: amounts falling due within one year

|                                    | 2023          | 2022          |
|------------------------------------|---------------|---------------|
|                                    | £             | £             |
| Other taxation and social security | 929           | 983           |
| Trade creditors                    | 7,912         | 5,544         |
| Other creditors                    | 22            | 22            |
| Accruals and deferred income       | 5,268         | 4,818         |
|                                    | <u>14,131</u> | <u>11,367</u> |

### 17 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit and loss in respect of defined contribution schemes was £7,261 (2022: £6,603).

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|                                               | Movement in funds          |                       |                       |           | Movement in funds          |                       |                       |           |                                |
|-----------------------------------------------|----------------------------|-----------------------|-----------------------|-----------|----------------------------|-----------------------|-----------------------|-----------|--------------------------------|
|                                               | Balance at<br>1 April 2021 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>1 April 2022 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>31 March<br>2023 |
|                                               | £                          | £                     | £                     | £         | £                          | £                     | £                     | £         | £                              |
| Kitchen Extension                             | 68,584                     | -                     | (4,287)               | -         | 64,297                     | -                     | (4,287)               | -         | 60,010                         |
| Hydro-therapy Pool                            | 66,151                     | -                     | (6,186)               | -         | 59,965                     | -                     | (6,325)               | -         | 53,640                         |
| Buildings and Equipment                       | 3,529                      | -                     | (1,801)               | -         | 1,728                      | -                     | (1,728)               | -         | -                              |
| Equipment Fund                                | 41,236                     | -                     | (2,098)               | -         | 39,138                     | -                     | (1,993)               | -         | 37,145                         |
| Interactive Installation                      | 5,719                      | -                     | (358)                 | -         | 5,361                      | -                     | (358)                 | -         | 5,003                          |
| Laslett's Charities                           | 2,736                      | 5,000                 | (5,679)               | -         | 2,057                      | 5,845                 | (7,902)               | -         | -                              |
| The Rowlands Trust                            | -                          | -                     | -                     | -         | -                          | -                     | -                     | -         | -                              |
| Children in Need                              | -                          | 9,872                 | (3,227)               | -         | 6,645                      | -                     | (6,645)               | -         | -                              |
| Eveson Charitable Trust                       | -                          | -                     | -                     | -         | -                          | 20,000                | -                     | -         | 20,000                         |
| Prime Foundation                              | 1,728                      | -                     | (989)                 | -         | 739                        | -                     | (739)                 | -         | -                              |
| The Leathersellers' Company Charitable Fund   | -                          | -                     | -                     | -         | -                          | -                     | -                     | -         | -                              |
| Pedmore Sporting Club Trust                   | -                          | -                     | -                     | -         | -                          | 3,794                 | (200)                 | -         | 3,594                          |
| The Percy Bilton Charity                      | 367                        | 2,771                 | (325)                 | -         | 2,813                      | 2,488                 | (2,488)               | -         | 2,813                          |
| WCC Cllr Matthew Jenkins, St Stephen Division | -                          | 500                   | (500)                 | -         | -                          | 550                   | (550)                 | -         | -                              |
| Leeds Building Society Foundation             | 1,000                      | -                     | (1,000)               | -         | -                          | -                     | -                     | -         | -                              |
| William A Cadbury Charitable Trust            | 850                        | -                     | -                     | -         | 850                        | -                     | (850)                 | -         | -                              |
| Baron Davenport's Charity                     | -                          | -                     | -                     | -         | -                          | -                     | -                     | -         | -                              |
| Harrison Clarke Rickerbys' Charitable Trust   | 551                        | -                     | -                     | -         | 551                        | -                     | -                     | -         | 551                            |
| C/fwd                                         | 192,451                    | 18,143                | (26,450)              | -         | 184,144                    | 32,677                | (34,065)              | -         | 182,756                        |

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 18 Restricted funds

(Continued)

|                                                            | Balance at<br>1 April 2021 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>1 April 2022 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>31 March<br>2023 |
|------------------------------------------------------------|----------------------------|-----------------------|-----------------------|-----------|----------------------------|-----------------------|-----------------------|-----------|--------------------------------|
|                                                            | £                          | £                     | £                     | £         | £                          | £                     | £                     | £         | £                              |
| B/fwd                                                      | 192,451                    | 18,143                | (26,450)              | -         | 184,144                    | 32,677                | (34,065)              | -         | 182,756                        |
| Edward Cadbury Charitable Trust                            | 1,000                      | -                     | -                     | -         | 1,000                      | -                     | (1,000)               | -         | -                              |
| The Edward Gostling Foundation                             | -                          | -                     | -                     | -         | -                          | 10,000                | -                     | -         | 10,000                         |
| Rank Foundation                                            | -                          | -                     | -                     | -         | -                          | -                     | -                     | -         | -                              |
| Rank Foundation - Cafe                                     | -                          | -                     | -                     | -         | -                          | -                     | -                     | -         | -                              |
| WCC Cllr Bob Banks, Evesham South Division                 | -                          | -                     | -                     | -         | -                          | -                     | -                     | -         | -                              |
| WCC Cllr Steve Mackay, Worcester St Peter Division         | -                          | 500                   | (8)                   | -         | 492                        | 600                   | (50)                  | -         | 1,042                          |
| WCC Cllr Phil Grove, Hallow Division                       | -                          | -                     | -                     | -         | -                          | -                     | -                     | -         | -                              |
| WCC Cllr Simon Geraghty, Riverside Division                | -                          | 900                   | (6)                   | -         | 894                        | 500                   | (787)                 | -         | 607                            |
| Didymus                                                    | -                          | -                     | -                     | -         | -                          | -                     | -                     | -         | -                              |
| The D'Oyly Carte Charitable Trust                          | 3,000                      | -                     | (3,000)               | -         | -                          | -                     | -                     | -         | -                              |
| The National Lottery Community Fund - Reaching Communities | 42,104                     | 41,779                | (43,070)              | -         | 40,813                     | -                     | (40,813)              | -         | -                              |
| The National Lottery Community Fund - CCSF                 | -                          | -                     | -                     | -         | -                          | -                     | -                     | -         | -                              |
| Rank Foundation - Emergency Fund                           | -                          | -                     | -                     | -         | -                          | -                     | -                     | -         | -                              |
| Rank Foundation - Time 2 Shine                             | 15,216                     | 8,350                 | (23,566)              | -         | -                          | 210                   | (210)                 | -         | -                              |
| Rank Foundation - Time to Shine Bursary                    | -                          | -                     | -                     | -         | -                          | -                     | -                     | -         | -                              |
| Rank Foundation - COVID-19 Recovery Fund                   | -                          | -                     | -                     | -         | -                          | -                     | -                     | -         | -                              |
| C/fwd                                                      | 253,771                    | 69,672                | (96,100)              | -         | 227,343                    | 43,987                | (76,925)              | -         | 194,405                        |

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 18 Restricted funds

(Continued)

|                                                             | Balance at<br>1 April 2021 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>1 April 2022 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>31 March<br>2023 |
|-------------------------------------------------------------|----------------------------|-----------------------|-----------------------|-----------|----------------------------|-----------------------|-----------------------|-----------|--------------------------------|
|                                                             | £                          | £                     | £                     | £         | £                          | £                     | £                     | £         | £                              |
| B/fwd                                                       | 253,771                    | 69,672                | (96,100)              | -         | 227,343                    | 43,987                | (76,925)              | -         | 194,405                        |
| Sport England                                               | -                          | -                     | -                     | -         | -                          | -                     | -                     | -         | -                              |
| Worcester City Council - Small Grant for SnoezeyFest        | 2,000                      | -                     | (2,000)               | -         | -                          | -                     | -                     | -         | -                              |
| Worcester City Council - Health & Hardship Grant            | -                          | -                     | -                     | -         | -                          | -                     | -                     | -         | -                              |
| Worcester City Council - Infection Control Grant            | -                          | -                     | -                     | -         | -                          | -                     | -                     | -         | -                              |
| Worcestershire County Council - Short breaks                | -                          | 5,562                 | (5,562)               | -         | -                          | -                     | -                     | -         | -                              |
| Worcestershire County Council - Small grant for Art Auction | -                          | -                     | -                     | -         | -                          | 3,000                 | (3,000)               | -         | -                              |
| Arts Council England                                        | 13,500                     | -                     | (13,500)              | -         | -                          | -                     | -                     | -         | -                              |
| Baily Thomas                                                | -                          | 15,000                | -                     | -         | 15,000                     | -                     | (7,280)               | -         | 7,720                          |
| Baily Thomas - Emergency Grant                              | -                          | -                     | -                     | -         | -                          | -                     | -                     | -         | -                              |
| B&Q                                                         | -                          | 5,000                 | (147)                 | -         | 4,853                      | -                     | (951)                 | -         | 3,902                          |
| Boshier Hinton Foundation                                   | -                          | 1,000                 | (1,000)               | -         | -                          | -                     | -                     | -         | -                              |
| Margeret Westwood Memorial Charity                          | -                          | 1,500                 | (7)                   | -         | 1,493                      | -                     | (75)                  | -         | 1,418                          |
| Persimmon Charitable Foundation                             | -                          | 1,000                 | (37)                  | -         | 963                        | -                     | (258)                 | -         | 705                            |
| Roger and Douglas Turner Charitable Trust                   | -                          | 2,000                 | (45)                  | -         | 1,955                      | -                     | (108)                 | -         | 1,847                          |
| The Bruce Wake Charitable Fund                              | -                          | 1,222                 | (20)                  | -         | 1,202                      | -                     | (61)                  | -         | 1,141                          |
| The Postcode Local Trust                                    | -                          | 20,000                | (6,207)               | -         | 13,793                     | -                     | (13,793)              | -         | -                              |
| Worcestershire Children's First HAF Grant                   | -                          | 10,725                | (7,662)               | -         | 3,063                      | 3,000                 | (2,578)               | -         | 3,485                          |
| Together Fund Grant                                         | -                          | -                     | -                     | -         | -                          | 4,000                 | (4,000)               | -         | -                              |
| Arnold Clark Community Foundation                           | -                          | -                     | -                     | -         | -                          | 500                   | (500)                 | -         | -                              |
| Capital Grants-Sanctuary Housing                            | -                          | -                     | -                     | -         | -                          | 2,200                 | (2,200)               | -         | -                              |
| C/fwd                                                       | 269,271                    | 132,681               | (132,287)             | -         | 269,665                    | 56,687                | (111,729)             | -         | 214,623                        |

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 18 Restricted funds

(Continued)

|                                        | Balance at<br>1 April 2021 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>1 April 2022 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>31 March<br>2023 |
|----------------------------------------|----------------------------|-----------------------|-----------------------|-----------|----------------------------|-----------------------|-----------------------|-----------|--------------------------------|
|                                        | £                          | £                     | £                     | £         | £                          | £                     | £                     | £         | £                              |
| B/fwd                                  | 269,271                    | 132,681               | (132,287)             | -         | 269,665                    | 56,687                | (111,729)             | -         | 214,623                        |
| High Sheriff of Worcester              | -                          | -                     | -                     | -         | -                          | 2,500                 | -                     | -         | 2,500                          |
| Six Masters Charity                    | -                          | -                     | -                     | -         | -                          | 1,000                 | (1,000)               | -         | -                              |
| Social Enterprise Big Issue            | -                          | -                     | -                     | -         | -                          | 14,100                | (14,100)              | -         | -                              |
| Youth Music                            | -                          | -                     | -                     | -         | -                          | 10,905                | (8,633)               | -         | 2,272                          |
| WCC Cllr Mel Allcott, Claines Division | -                          | -                     | -                     | -         | -                          | 1,000                 | (1,000)               | -         | -                              |
| The Dumbreck Charity                   | -                          | -                     | -                     | -         | -                          | 500                   | (500)                 | -         | -                              |
| The Douglas Arter Foundation           | -                          | -                     | -                     | -         | -                          | 500                   | -                     | -         | 500                            |
| Masonic Charitable Foundation          | -                          | -                     | -                     | -         | -                          | 11,000                | -                     | -         | 11,000                         |
|                                        | <u>269,271</u>             | <u>132,681</u>        | <u>(132,287)</u>      | <u>-</u>  | <u>269,665</u>             | <u>98,192</u>         | <u>(136,962)</u>      | <u>-</u>  | <u>230,895</u>                 |

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

---

### 18 Restricted funds

(Continued)

Kitchen Extension: This fund represents grants received specifically for the purpose of improving the kitchen area at the charity's premises

Hydro-Therapy Pool: This fund has enabled the construction of a specialist hydrotherapy pool at the charity's premises, and is entirely represented by fixed assets. The fund balance is reduced annually by the depreciation in value of the pool at rates detailed in the accounting policies

Buildings and Equipment/Equipment Fund: These funds represent grants and donations received specifically for the provision of new equipment

Interactive Installation: A programme of digital and engagement activities were delivered with this funding, with a focus on supporting disabled people who face barriers to accessing public wellbeing services. These funds were received and utilised during the year for the installation of interactive equipment and also for the provision of staff to lead the programme. The remaining fund balance is represented by fixed assets

Laslett's Charities: This fund represents monies received in connection the white room refit, of which the expenses were capitalised during this year

The Rowlands Trust: This fund represents a grant received for an external garden structure which was repurposed in April 2020 to core costs

Children in Need: Restricted to provision of the Children's Sensory Play sessions.

The Eveson Trust: A grant received for sensory play equipment and core costs

Prime Foundation: A grant received to be used for White room equipment and music equipment.

The Leathersellers' Company Charitable Fund: A donation received to go towards a new Soundbeam, screen, and staff training

Pedmore Sporting Club Trust Fund: A donation received for a new sound cradle

The Percy Bilton Charity: A donation received for a new amplifier and microphone stand

WCC Cllr Matthew Jenkins, St Stephen Division: A donation received for the repair/replacement of hoists or other centre facilities.

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 18 Restricted funds

(Continued)

Leeds Building Society Foundation: A donation received for a new changing bed and coronavirus support

William A Cadbury Charitable Trust: A donation received for Community Disability Awareness project

Baron Davenport's Charity: A donation received for Snoezey Sundays including staff costs and pool running costs

Harrison Clarke Rickerbys' Charitable Trust: A donation for piano and stand

Edward Cadbury Charitable Trust: A donation received for Community Disability Awareness project

The Edward Gostling Foundation: Money received towards sensory therapy

Rank Foundation: A donation received in 2019/20 year was for the Time to Shine Leader programme

WCC Cllr Bob Banks, Evesham South Division: A £500 donation received in January 2020 for Electricity Consumer Unit or other centre maintenance and £500 donation received in November 2020 for ventilation works

WCC Cllr Steve Mackay, Worcester - St Peter Division: Received for music speakers and lead.

WCC Cllr Phil Grove, Hallow Division: A donation received for a new changing bed/equipment maintenance

WCC Cllr Simon Geraghty, Riverside Division: £900 received for Bubble Tubes.

Didymus: A grant received for Music Service including staff costs

The D'Oyly Carte Charitable Trust: A grant received for Music Performance at Snoezey Fest

The National Lottery Community Fund - Reaching Communities: A grant for Coffee Lounge project repurposed to core costs May 2021.

The National Lottery Community Fund - CCSF: Coronavirus community support funding

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 18 Restricted funds

(Continued)

Rank Foundation - Emergency Fund: A grant donation for postage, software and IT support

Rank Foundation - Time 2 Shine Leader programme

Rank Foundation - Time 2 Shine Bursary for accountancy training

Rank Foundation COVID-19 Recovery Fund: Emergency funding for salaries and core costs

Sport England - Emergency Fund: A donation for maintenance, utilities and insurance costs

Worcester City Council - Small Grant for SnoezeyFest

Worcester City Council - Health & Hardship: A grant towards activity days

Worcester City Council - Infection Control Grant

Worcestershire County Council - Short breaks grant received for care.

Tesco Bags of Help - COVID-19 Communities Fund for staff costs, software, and craft materials

Arts Council England - Restricted to the provision of "SnoezeyFest"

Baily Thomas Charitable Fund: A donation towards music service

Baily Thomas: Emergency Grant to restart the delivery of service, emergency funding

B&Q Foundation - Restricted to sensory garden makeover.

Boshier Hinton Foundation - Restricted to freelancers for "SnoezeyFest."

Margeret Westwood Memorial Charity - For the purchase of rainbow chimes and garden furniture.

Persimmon Charitable Foundation - Restricted to sensory garden makeover.

Roger and Douglas Turner Charitable Trust - Restricted for the purpose of a vibro-acoustic settee.

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 18 Restricted funds

(Continued)

The Bruce Wake Charitable Fund - Restricted for the purchase of a mobile hoist.

The Postcode Local Trust - Restricted for the employment costs and salary of the Music Leader.

Worcestershire Children's First HAF Grant - Restricted for staff training and provision of a Christmas event.

Together Fund For Yoga project

Youth Music for music provision to cover salaries

Arnold Clark Community Foundation for trip to Slimbridge

Sanctuary Housing for bubble tubes & wall

Edward Gosling Foundation to cover operating and staffing costs

The Dumbreck Charity for a bubble tube

The Douglas Arter Foundation for a projector

Sutton Croft for training costs

Masonic Charitable Foundation for therapeutic play project

Social Enterprise Support Fund for therapeutic play project

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

|                                   | Balance at<br>1 April 2021 | Resources<br>expended | Transfers     | Balance at<br>1 April 2022 | Movement<br>in funds<br>Incoming<br>resources | Balance at<br>31 March 2023 |
|-----------------------------------|----------------------------|-----------------------|---------------|----------------------------|-----------------------------------------------|-----------------------------|
|                                   | £                          | £                     | £             | £                          | £                                             | £                           |
| Worcester Community<br>Foundation | 2,392                      | (2,392)               | -             | -                          | -                                             | -                           |
| Wind up reserve                   | -                          | -                     | 41,900        | 41,900                     | -                                             | 41,900                      |
|                                   | <u>2,392</u>               | <u>(2,392)</u>        | <u>41,900</u> | <u>41,900</u>              | <u>-</u>                                      | <u>41,900</u>               |

Wind up reserve - represents money set aside to cover the charity's statutory requirements in respect of redundancy payments and contractual agreements.

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 20 Analysis of net assets between funds

|                                                    | Unrestricted<br>funds<br>2023<br>£ | Designated<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ | Unrestricted<br>funds<br>2022<br>£ | Designated<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ |
|----------------------------------------------------|------------------------------------|----------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|----------------------------------|--------------------|
| Fund balances at 31 March 2023 are represented by: |                                    |                                  |                                  |                    |                                    |                                  |                                  |                    |
| Intangible fixed assets                            | 8,640                              | -                                | -                                | 8,640              | 11,520                             | -                                | -                                | 11,520             |
| Tangible assets                                    | 17,707                             | -                                | 201,848                          | 219,555            | 37,806                             | -                                | 194,652                          | 232,458            |
| Cash                                               | 87,485                             | 41,900                           | 9,047                            | 138,432            | 66,734                             | 41,900                           | 75,013                           | 183,647            |
| Current assets/(liabilities)                       | 31,871                             | -                                | 20,000                           | 51,871             | 21,368                             | -                                | -                                | 21,368             |
|                                                    | <u>145,703</u>                     | <u>41,900</u>                    | <u>230,895</u>                   | <u>418,498</u>     | <u>137,428</u>                     | <u>41,900</u>                    | <u>269,665</u>                   | <u>448,993</u>     |

# **WORCESTER SNOEZELLEN CIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** ***FOR THE YEAR ENDED 31 MARCH 2023***

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### **21 Related party transactions**

There were no disclosable related party transactions during the year (2022: none).

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# Accounts

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Charity Registration No. 1188079

WORCESTER SNOEZELLEN CIO

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ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

# WORCESTER SNOEZELLEN CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |                                                                                                    |                            |
|-----------------------------|----------------------------------------------------------------------------------------------------|----------------------------|
| <b>Trustees</b>             | E Rhodes (Chair)<br>R Blackburn (Vice-Chair)<br>V Blackburn<br>J Gage<br>B O'Connell<br>Mrs A Bard | (Appointed 12 August 2021) |
| <b>Charity number</b>       | 1188079                                                                                            |                            |
| <b>Registered office</b>    | 3 Turnpike Close<br>Oldbury Road<br>Worcester<br>WR2 6AB                                           |                            |
| <b>Independent examiner</b> | Kendall Wadley LLP<br>Granta Lodge<br>71 Graham Road<br>Malvern<br>Worcestershire<br>WR14 2JS      |                            |
| <b>Bankers</b>              | CAF Bank Ltd<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>Kent<br>ME19 4JQ             |                            |

# **WORCESTER SNOEZELLEN CIO**

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# WORCESTER SNOEZELN CIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2022

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The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

On 2nd September 2020, the undertaking, liabilities, staff and assets of Worcester Snoezelen were transferred to Worcester Snoezelen CIO, a Charitable Incorporated Organisation.

#### **Objectives and activities**

The Worcester Snoezelen CIO is established to provide multi-sensory therapy facilities for people within the West Midlands.

#### **Public Benefit:**

The trustees confirm that they have complied with their duties under Section 17 (5) of the Charities Act 2011 to have due regard to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

#### **Achievement of Public Benefit:**

Our aim is to provide accessible leisure and therapy activities for people of all ages who have disabilities and additional needs. The Worcester Snoezelen continues to retain a person-centred approach and in doing so aims to make our users feel valued. We actively take steps to enquire how we can meet the needs of our users and through the unique skills and expertise of the team we are able to accommodate nuances in behaviour which may prevent some people accessing other community activities. The range of activities, which have been used in their development, can also assist with; reducing social isolation, encouraging people to realise their self-worth and potential, reducing agitation and support stress management. The Worcester Snoezelen celebrates the diversity of the people who use it and their feedback is paramount to the success of our service.

Worcester Snoezelen continues to run a self-referral service at financially accessible prices. The staff team is made up of 8 part time and 4 fulltime staff members and 1 apprentice. Many of our staff are long standing and have an array of skills and talents they use for the benefit of our members. Retaining staff and developing their skills helps continuity, enhances the quality of our provision and enthuses the staff team as a whole.

#### **Quality Assurance**

Worcester Snoezelen is a committed disability friendly place and is registered with the Disability Confident provider scheme. Policies and Procedures are reviewed regularly by staff and trustees to ensure they are current.

The skills of the staff team have developed over the past year in preparation of new services and their continuous professional development. Grant funding to upskill personnel has meant we now have staff trained in Yoga, Baby Swim Coaching and Theraplay. In addition to these courses and mandatory/statutory training staff have also undertaken Aquatherapy and Shallow Pool Rescue, Mental health First Aid, IOSH Health and Safety Award, Massage Therapy, Post Grad certificate in Therapeutic Play and Level 2 & 4 in Accountancy.

The Rank foundation Time to Shine project provided the funding for a fulltime Sensory Support staff member (intern) which became invaluable to the delivery of our day to day services. As an organisation we took full advantage of the support this project offered with training, attending their annual conference and learning new management skills. We were delighted to offer this intern a permanent fulltime post on completion of the project.

#### **Review of Activities:**

Over the past year Snoezelen has worked hard to re-establish our services and to maintain covid safety. Due to the vulnerability of our members and the Covid 19 pandemic, the operational procedures in place are robust. Emergency grants and Council Covid support funds have helped us maintain high standards during this time.

# **WORCESTER SNOEZELLEN CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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Support from grant funders has been integral to the ongoing delivery of our multi-sensory services. TNLCF support enabled the repurposing of our coffee lounge grant which supported across all our activities to bounce back as people returned following lockdowns which ended April 2021, with restrictions fully lifted June 2021. We also received a significant grant from the Postcode Local Trust for our music service. A range of local grant making trusts helped us purchase or replace equipment so that the centre continued to offer consistent multi-sensory activities. A core cost grant from Laslett's Charities, pledged over multiple years was very gratefully received.

In August 2021 we proudly put on Snoezey Fest which was made possible with grant from the Arts Council, a grant from the City Council, and other funding from grant-making trusts. The University of Worcester loaned us a huge marquee for the event. The day included music, art workshops, storytelling, sensory installations, drum workshops, Indian dance performance & workshops, DJ Workshops, an Open Day at Snoezelen and a BBQ staffed by Droitwich Lions volunteers. Over 350 people attended on the day and it felt like a real celebration of diversity and joy. Snoezey Fest also included an art exhibition and auction which was part of Worcester Festival and was open for 3 weeks.

During the Summer we were delighted to welcome a new patron Brigadier Roger Brunt CBE DL who was introduced at the Art Exhibition opening event attended by the Mayor.

As always we are extremely grateful to staff and supporters who help raise awareness and donations for the charity through challenge events such as bungee jumps, The speedos Challenge, 10K & half marathon and Paddleboarding, to name just a few.

We were pleased to make some changes in the garden with support from B&Q and Persimmon Homes.

Sadly the Christmas Concert was cancelled due to a surge in Covid cases. This was disappointing as typically the concert provides great joy for our members who perform, the volunteers who support them and for their loved ones to feel pride and happiness. Snoezelen services continued to run, during this time, however we did see many cancellations as a result of the Omicron Covid strain.

HAF funding from the County Council enabled us to put on a Christmas party for children with an 'autism friendly' Santa and sensory gifts. Sadly numbers were lower due to covid however feedback from those who attended told us the positive impact it had on the whole family for their child to visit Santa in a safe environment without pressures, demands or queues. With this in mind we aim to do this again.

#### **Future**

We are excited to deliver new services over the coming year including; Inclusive Yoga, Baby Swim and Therapeutic Play sessions. In addition, a grant spread over 2 years from Baily Thomas for a new music leader means we will be able to expand our service provision for adults as well as children.

The need to replace our current temporary buildings which provide offices for 4 staff, Yoga/Art space and music room has become even more pressing. The portacabins have been operating under a temporary planning license with the intention of replacing them with a permanent structure. In the coming year we aim to develop build plans with the intention of creating a purpose built extension on our existing building to accommodate activities and offices.

In 2023 Worcester Snoezelen will mark our 30 year anniversary. We aim to make this a celebration for our members and all who have supported and benefitted from the charity over the years.

#### **Partnership**

Our partnership with the University of Worcester continues to provide benefits for both parties. Students across an array of degree courses attend Snoezelen on placements. Taking part in our inclusive activities with both children and adults who have disabilities and additional needs helps to promote their experience and exposure to working with people who may not be neurotypical. Two students who have been on placement at the centre have gone on to apply for support positions with us and are now well-established members of our team.

# **WORCESTER SNOEZELN CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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One student wrote about Snoezelen within her Masters dissertation and is now considering further study within a PHD. It is exciting for us to think we are helping to shape their approach and highlight the importance of multi-sensory work with students who may go on to have a career in this area.

#### **Volunteers**

Volunteers continue to play a vital role in supporting the charity to deliver a wide range of activities and quality service. Our music volunteers have been helping to deliver our Rock School project for the past 9 years. Their skills and enthusiasm are gratefully received by members and staff alike.

Our Sensory Play volunteers help deliver our under 5's with disabilities open access sessions weekly. The volunteers make this project the success it is by offering a listening ear to tired and emotional parents or playing with siblings so parents can spend quality time with their other child or talking with other parents for peer support.

The Droitwich Lions kindly volunteered their time once again to put on a BBQ in the August heat. Santa also very kindly visited our Christmas party courtesy of the Droitwich Lions.

Volunteers from Sanctuary Group supported the charity in several ways repairing and redecorating the external parts of our buildings, and replanting and tidying the garden.

A team of runners made up of supporters and staff volunteered their efforts to take part in the Worcester 10K and Family Run in September. This is always a good opportunity to raise awareness of the charity within Worcester city centre.

#### **Financial review**

This year total incoming resources exceeded outgoing resources by £30,609 (2021: £65,824)

The total funds held by the charity at the year end amounted to £448,993 (2021: £418,384), this included restricted funds of £269,665 (2021: £269,271) and designated funds of £41,900 (2021: £2,392).

Free reserves which includes the amount of unrestricted funds at the year end excluding tangible fixed assets amounted to £88,102 (2021: £66,431).

#### **Reserves policy**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. The Charity is currently working towards meeting this level of reserve.

#### **Structure, governance and management**

The charity is a charitable incorporated organisation, governed by a Constitution registered with the Charity Commission on 20 February 2020. The accounts incorporate Worcester Snoezelen, a linked charity, which is an unincorporated registered charity, constituted by a Trust deed adopted 23 September 1992 as amended 1 July 1993, 23 September 1996 and 18 September 2000, as amended on 16 February 2016.

# WORCESTER SNOEZELEN CIO

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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The Trustees who served during the year and up to the date of signature of the financial statements were:

|                          |                             |
|--------------------------|-----------------------------|
| E Rhodes (Chair)         |                             |
| R Blackburn (Vice-Chair) |                             |
| V Blackburn              |                             |
| A Duddington             | (Resigned 12 July 2021)     |
| S Ellison                | (Resigned 15 November 2021) |
| J Gage                   |                             |
| B O'Connell              |                             |
| J Reade                  | (Resigned 8 November 2021)  |
| Mrs A Bard               | (Appointed 12 August 2021)  |

### **Recruitment and appointment of new trustees**

Members of the board are selected by invitation; most are representatives of different user groups. Invitations are extended to persons who have demonstrated an interest in the work of the charity.

### **Organisational structure**

The charity is managed by its Chief Officer who is responsible for the staff, volunteers, premises and equipment. The Chief Officer is overseen by the Board of Management, who are Trustees of the charity, and they are also responsible for setting the remuneration of key management personnel. The Board meets on average eight times a year.

### **Risk Management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Every reportable incident is communicated to the Trustees at the two monthly management meeting and the Chief Officer explains the detail of the incident and the action taken.

All policies are regularly review by individual trustees and staff on a rolling annual basis.

The Trustees' report was approved by the Board of Trustees.



E Rhodes (Chair)  
**Trustee**

14 November 2022

# **WORCESTER SNOEZELLEN CIO**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2022***

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The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **WORCESTER SNOEZELLEN CIO**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF WORCESTER SNOEZELLEN CIO**

---

I report to the Trustees on my examination of the financial statements of Worcester Snoezelen CIO (the charity) for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements 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 2011 Act.

#### **Independent examiner's statement**

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**Sarah Morley ACA**  
Kendall Wadley LLP

Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

Dated: 14 November 2022

# WORCESTER SNOEZELLEN CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

### Current financial year

|                                                                         |       | Unrestricted<br>funds<br>general<br>2022<br>£ | Unrestricted<br>funds<br>designated<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|-------------------------------------------------------------------------|-------|-----------------------------------------------|--------------------------------------------------|----------------------------------|--------------------|--------------------|
|                                                                         | Notes |                                               |                                                  |                                  |                    |                    |
| <b>Income from:</b>                                                     |       |                                               |                                                  |                                  |                    |                    |
| Donations and legacies                                                  | 3     | 55,700                                        | -                                                | 132,681                          | 188,381            | 306,162            |
| Charitable activities                                                   | 4     | 125,371                                       | -                                                | -                                | 125,371            | 38,431             |
| Other trading activities                                                | 5     | 16,006                                        | -                                                | -                                | 16,006             | 22,430             |
| Investments                                                             | 6     | 39                                            | -                                                | -                                | 39                 | 12                 |
| <b>Total income</b>                                                     |       | 197,116                                       | -                                                | 132,681                          | 329,797            | 367,035            |
| <b>Expenditure on:</b>                                                  |       |                                               |                                                  |                                  |                    |                    |
| Raising funds                                                           | 7     | 2,902                                         | -                                                | -                                | 2,902              | 2,637              |
| Charitable activities                                                   | 8     | 161,607                                       | 2,392                                            | 132,287                          | 296,286            | 298,574            |
| <b>Total expenditure</b>                                                |       | 164,509                                       | 2,392                                            | 132,287                          | 299,188            | 301,211            |
| <b>Net incoming resources before transfers</b>                          |       | 32,607                                        | (2,392)                                          | 394                              | 30,609             | 65,824             |
| Gross transfers between funds                                           | 13    | (41,900)                                      | 41,900                                           | -                                | -                  | -                  |
| <b>Net (expenditure)/income for the year/<br/>Net movement in funds</b> |       | (9,293)                                       | 39,508                                           | 394                              | 30,609             | 65,824             |
| Fund balances at 1 April 2021                                           |       | 146,721                                       | 2,392                                            | 269,271                          | 418,384            | 352,560            |
| <b>Fund balances at 31 March 2022</b>                                   |       | 137,428                                       | 41,900                                           | 269,665                          | 448,993            | 418,384            |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# WORCESTER SNOEZELLEN CIO

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

|                                                                         |       | Unrestricted<br>funds<br>general<br>2021<br>£ | Unrestricted<br>funds<br>designated<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ |
|-------------------------------------------------------------------------|-------|-----------------------------------------------|--------------------------------------------------|----------------------------------|--------------------|
|                                                                         | Notes |                                               |                                                  |                                  |                    |
| <b>Income from:</b>                                                     |       |                                               |                                                  |                                  |                    |
| Donations and legacies                                                  | 3     | 95,161                                        | -                                                | 211,001                          | 306,162            |
| Charitable activities                                                   | 4     | 38,431                                        | -                                                | -                                | 38,431             |
| Other trading activities                                                | 5     | 22,430                                        | -                                                | -                                | 22,430             |
| Investments                                                             | 6     | 12                                            | -                                                | -                                | 12                 |
| <b>Total income</b>                                                     |       | 156,034                                       | -                                                | 211,001                          | 367,035            |
| <b>Expenditure on:</b>                                                  |       |                                               |                                                  |                                  |                    |
| Raising funds                                                           | 7     | 2,637                                         | -                                                | -                                | 2,637              |
| Charitable activities                                                   | 8     | 95,346                                        | 2,608                                            | 200,620                          | 298,574            |
| <b>Total expenditure</b>                                                |       | 97,983                                        | 2,608                                            | 200,620                          | 301,211            |
| <b>Net incoming resources before transfers</b>                          |       | 58,051                                        | (2,608)                                          | 10,381                           | 65,824             |
| Gross transfers between funds                                           | 13    | 12,000                                        | (3,500)                                          | (8,500)                          | -                  |
| <b>Net (expenditure)/income for the year/<br/>Net movement in funds</b> |       | 70,051                                        | (6,108)                                          | 1,881                            | 65,824             |
| Fund balances at 1 April 2020                                           |       | 76,670                                        | 8,500                                            | 267,390                          | 352,560            |
| <b>Fund balances at 31 March 2021</b>                                   |       | 146,721                                       | 2,392                                            | 269,271                          | 418,384            |

# WORCESTER SNOEZELEN CIO

## BALANCE SHEET

AS AT 31 MARCH 2022

|                                                       |       | 2022           |                | 2021           |                |
|-------------------------------------------------------|-------|----------------|----------------|----------------|----------------|
|                                                       | Notes | £              | £              | £              | £              |
| <b>Fixed assets</b>                                   |       |                |                |                |                |
| Intangible assets                                     | 14    |                | 11,520         |                | 14,400         |
| Tangible assets                                       | 15    |                | 232,458        |                | 236,831        |
|                                                       |       |                | <u>243,978</u> |                | <u>251,231</u> |
| <b>Current assets</b>                                 |       |                |                |                |                |
| Debtors                                               | 16    | 32,735         |                | 12,667         |                |
| Cash at bank and in hand                              |       | 183,647        |                | 168,832        |                |
|                                                       |       | <u>216,382</u> |                | <u>181,499</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 17    | (11,367)       |                | (14,346)       |                |
| Net current assets                                    |       |                | 205,015        |                | 167,153        |
| <b>Total assets less current liabilities</b>          |       |                | <u>448,993</u> |                | <u>418,384</u> |
| <b>Income funds</b>                                   |       |                |                |                |                |
| Restricted funds                                      | 19    |                | 269,665        |                | 269,271        |
| <u>Unrestricted funds - general</u>                   |       |                |                |                |                |
| Designated funds                                      | 20    | 41,900         |                | 2,392          |                |
| General unrestricted funds                            |       | 137,428        |                | 146,721        |                |
|                                                       |       |                | <u>179,328</u> |                | <u>149,113</u> |
|                                                       |       |                | <u>448,993</u> |                | <u>418,384</u> |

The financial statements were approved by the Trustees on 14 November 2022



E Rhodes (Chair)  
Trustee

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

#### Charity information

Worcester Snoezelen is an unincorporated charity. The registered office is 3 Turnpike Close, Oldbury Road, Worcester WR2 6AB.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

On 2nd September 2020, the undertaking, liabilities, staff and assets of Worcester Snoezelen were transferred to Worcester Snoezelen CIO, a Charitable Incorporated Organisation.

At the direction of the Charity Commission the accounts consolidate the activities, assets and liabilities of Worcester Snoezelen CIO (the 'reporting charity') and Worcester Snoezelen (the 'linked' charity).

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# WORCESTER SNOEZELN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

#### 1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|          |         |
|----------|---------|
| Software | 5 years |
|----------|---------|

#### 1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                              |             |
|------------------------------|-------------|
| Leasehold land and buildings | 5% on cost  |
| Plant and equipment          | 5% on cost  |
| Fixtures and fittings        | 5% on cost  |
| Music project                | 10% on cost |
| Portacabins                  | 10% on cost |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

# WORCESTER SNOEZELN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

|                                         | Unrestricted<br>funds<br>general<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|-----------------------------------------|-----------------------------------------------|----------------------------------|--------------------|--------------------|
| Donations and gifts                     | 6,570                                         | -                                | 6,570              | 5,394              |
| Grants received                         | 49,130                                        | 132,681                          | 181,811            | 300,768            |
|                                         | <u>55,700</u>                                 | <u>132,681</u>                   | <u>188,381</u>     | <u>306,162</u>     |
| <b>For the year ended 31 March 2021</b> | <u>95,161</u>                                 | <u>211,001</u>                   |                    | <u>306,162</u>     |

# WORCESTER SNOEZELN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Donations and legacies

(Continued)

#### Grants receivable for core activities

|                                                            |               |                |                |                |
|------------------------------------------------------------|---------------|----------------|----------------|----------------|
| Children in Need                                           | -             | 9,872          | 9,872          | -              |
| Laslett's Charities                                        | 3,000         | 5,000          | 8,000          | -              |
| Sport England                                              | -             | -              | -              | 5,275          |
| WCC Cllr, Steve Mackay, St Peter Division                  | -             | 500            | 500            | 500            |
| The Eveson Charitable Trust                                | -             | -              | -              | 12,000         |
| Prime Foundation                                           | -             | -              | -              | 748            |
| Rank Foundation - Time to Shine                            | -             | 8,350          | 8,350          | 12,525         |
| Rank Foundation - Emergency Fund                           | -             | -              | -              | 727            |
| Rank Foundation - Time to Shine                            | -             | -              | -              | 13,029         |
| Rank Foundation - Time to Shine Bursary                    | -             | -              | -              | 1,000          |
| Rank Foundation - COVID-19 Recovery Fund                   | -             | -              | -              | 25,000         |
| WCC Cllr Bob Banks, Evesham South Division                 | -             | -              | -              | 500            |
| WCC Cllr Simon Geraghty, Riverside Division                | -             | 900            | 900            | 400            |
| The National Lottery Community Fund - Reaching Communities | -             | 41,779         | 41,779         | 26,267         |
| The National Lottery Community Fund - CCSF                 | -             | -              | -              | 77,980         |
| Arts Council England                                       | -             | -              | -              | 13,500         |
| Baily Thomas                                               | -             | 15,000         | 15,000         | 20,000         |
| David Soloman                                              | -             | -              | -              | 1,000          |
| Worcester City Council - Snoezey Fest                      | -             | -              | -              | 2,000          |
| Worcester City Council - Health & Hardship                 | -             | -              | -              | 2,500          |
| Worcestershire County Council - Infection Control          | -             | -              | -              | 8,550          |
| Leeds Building Society                                     | -             | -              | -              | 1,000          |
| Tesco                                                      | -             | -              | -              | 500            |
| Government Grants Receivable                               | 44,130        | -              | 44,130         | 30,357         |
| Coronavirus Job Retention Scheme Grant                     | -             | -              | -              | 45,410         |
| The Percy Bilton Charity                                   | -             | 2,771          | 2,771          | -              |
| WCC Cllr Matthew Jenkins                                   | -             | 500            | 500            | -              |
| B&Q                                                        | -             | 5,000          | 5,000          | -              |
| Boshier Hinton Foundation                                  | -             | 1,000          | 1,000          | -              |
| Margeret Westwood Memorial Charity                         | -             | 1,500          | 1,500          | -              |
| Persimmon Charitable Foundation                            | -             | 1,000          | 1,000          | -              |
| Roger and Douglas Turner Charitable Trust                  | -             | 2,000          | 2,000          | -              |
| The Bruce Wake Charitable Fund                             | -             | 1,222          | 1,222          | -              |
| The Postcode Local Trust                                   | -             | 20,000         | 20,000         | -              |
| Worcestershire Children's First HAF Grant                  | -             | 10,725         | 10,725         | -              |
| Worcestershire Parish                                      | 500           | -              | 500            | -              |
| Edgar E Lawley                                             | 1,500         | -              | 1,500          | -              |
| Worcestershire County Council - Short breaks               | -             | 5,562          | 5,562          | -              |
|                                                            | <u>49,130</u> | <u>132,681</u> | <u>181,811</u> | <u>300,768</u> |

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 4 Charitable activities

|                     | Leisure and<br>therapy<br>2022<br>£ | Leisure and<br>therapy<br>2021<br>£ |
|---------------------|-------------------------------------|-------------------------------------|
| Leisure and therapy | 125,371                             | 38,431                              |

### 5 Other trading activities

|                    | Unrestricted<br>funds<br>general<br>2022<br>£ | Unrestricted<br>funds<br>general<br>2021<br>£ |
|--------------------|-----------------------------------------------|-----------------------------------------------|
| Fundraising events | 16,006                                        | 22,430                                        |

### 6 Investments

|                     | Unrestricted<br>funds<br>general<br>2022<br>£ | Unrestricted<br>funds<br>general<br>2021<br>£ |
|---------------------|-----------------------------------------------|-----------------------------------------------|
| Interest receivable | 39                                            | 12                                            |

### 7 Raising funds

|                                  | Unrestricted<br>funds<br>general<br>2022<br>£ | Unrestricted<br>funds<br>general<br>2021<br>£ |
|----------------------------------|-----------------------------------------------|-----------------------------------------------|
| <u>Fundraising and publicity</u> |                                               |                                               |
| Fundraising events               | 2,902                                         | 2,637                                         |
|                                  | 2,902                                         | 2,637                                         |

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 8 Charitable activities

|                                          | Leisure &<br>Therapy<br>2022<br>£ | Leisure &<br>Therapy<br>2021<br>£ |
|------------------------------------------|-----------------------------------|-----------------------------------|
| Staff costs                              | 200,404                           | 210,270                           |
| Depreciation and impairment              | 21,608                            | 17,936                            |
| Equipment                                | 10,286                            | 8,834                             |
| Events                                   | 10,197                            | -                                 |
| Training                                 | 1,791                             | -                                 |
|                                          | <u>244,286</u>                    | <u>237,040</u>                    |
| Grant funding of activities (see note 9) | -                                 | 4,164                             |
| Share of support costs (see note 10)     | 48,580                            | 51,830                            |
| Share of governance costs (see note 10)  | 3,420                             | 5,540                             |
|                                          | <u>296,286</u>                    | <u>298,574</u>                    |
| <b>Analysis by fund</b>                  |                                   |                                   |
| Unrestricted funds - general             | 161,607                           | 95,346                            |
| Unrestricted funds - designated          | 2,392                             | 2,608                             |
| Restricted funds                         | 132,287                           | 200,620                           |
|                                          | <u>296,286</u>                    | <u>298,574</u>                    |

### 9 Grants payable

|                         | Leisure &<br>Therapy<br>2022<br>£ | Leisure &<br>Therapy<br>2021<br>£ |
|-------------------------|-----------------------------------|-----------------------------------|
| Grants to institutions: |                                   |                                   |
| Other                   | -                                 | 4,164                             |
|                         | <u>-</u>                          | <u>4,164</u>                      |

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 10 Support costs

|                         | Support costs<br>£ | Governance costs<br>£ | 2022 Support costs<br>£ | Governance costs<br>£ | 2021<br>£     |
|-------------------------|--------------------|-----------------------|-------------------------|-----------------------|---------------|
| Operating lease charges | 4,553              | -                     | 4,553                   | 1,909                 | 1,909         |
| Computer running costs  | -                  | -                     | -                       | 4,147                 | 4,147         |
| Rates and water         | 692                | -                     | 692                     | 1,885                 | 1,885         |
| Insurance               | 6,814              | -                     | 6,814                   | 5,459                 | 5,459         |
| Light and heat          | 11,327             | -                     | 11,327                  | 7,768                 | 7,768         |
| Telephone               | 1,374              | -                     | 1,374                   | 1,661                 | 1,661         |
| Postage and stationery  | 4                  | -                     | 4                       | 4                     | 4             |
| Advertising             | 2,653              | -                     | 2,653                   | 807                   | 807           |
| Sundries                | 2,125              | -                     | 2,125                   | 722                   | 722           |
| Repairs / cleaning      | 10,097             | -                     | 10,097                  | 11,681                | 11,681        |
| Subscriptions           | 4,255              | -                     | 4,255                   | 3,680                 | 3,680         |
| Health & Safety         | 1,573              | -                     | 1,573                   | 6,592                 | 6,592         |
| Travel                  | 226                | -                     | 226                     | 724                   | 724           |
| Staff training          | 2,862              | -                     | 2,862                   | 4,791                 | 4,791         |
| Accountancy             | -                  | 2,340                 | 2,340                   | -                     | 2,340         |
| Legal and professional  | -                  | 1,080                 | 1,080                   | -                     | 3,200         |
|                         | <u>48,580</u>      | <u>3,420</u>          | <u>52,000</u>           | <u>51,830</u>         | <u>57,370</u> |
| Analysed between        |                    |                       |                         |                       |               |
| Charitable activities   | <u>48,580</u>      | <u>3,420</u>          | <u>52,000</u>           | <u>51,830</u>         | <u>57,370</u> |

Governance costs includes payments to the independent examiners of £2,340 (2021: £2,340) for accountancy fees.

### 11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 12 Employees

The average monthly number of employees during the year was:

|                         | 2022<br>Number | 2021<br>Number |
|-------------------------|----------------|----------------|
|                         | 12             | 13             |
|                         |                |                |
| <b>Employment costs</b> | <b>2022</b>    | <b>2021</b>    |
|                         | £              | £              |
| Wages and salaries      | 186,577        | 191,196        |
| Social security costs   | 7,224          | 11,799         |
| Other pension costs     | 6,603          | 7,276          |
|                         |                |                |
|                         | 200,404        | 210,271        |
|                         |                |                |

No employees received total employee benefits of more than £60,000.

### 13 Transfers

£41,900 was transferred from unrestricted to designated funds in the year to account for agreed Trustee designations.

### 14 Intangible fixed assets

|                                    | Software<br>£ |
|------------------------------------|---------------|
| <b>Cost</b>                        |               |
| At 1 April 2021 and 31 March 2022  | 14,400        |
| <b>Amortisation and impairment</b> |               |
| At 1 April 2021                    | -             |
| Amortisation charged for the year  | 2,880         |
|                                    |               |
| At 31 March 2022                   | 2,880         |
| <b>Carrying amount</b>             |               |
| At 31 March 2022                   | 11,520        |
|                                    |               |
| At 31 March 2021                   | 14,400        |

# **WORCESTER SNOEZELEN CIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2022**

### **15 Tangible fixed assets**

|                                    | Leasehold<br>land and<br>buildings | Plant and<br>equipment | Fixtures and<br>fittings | Music project | Portacabins | Total   |
|------------------------------------|------------------------------------|------------------------|--------------------------|---------------|-------------|---------|
|                                    | £                                  | £                      | £                        | £             | £           | £       |
| <b>Cost</b>                        |                                    |                        |                          |               |             |         |
| At 1 April 2021                    | 260,943                            | 123,749                | 201,490                  | 27,543        | 20,387      | 634,112 |
| Additions                          | -                                  | 2,771                  | 4,845                    | 6,737         | -           | 14,353  |
| At 31 March 2022                   | 260,943                            | 126,520                | 206,335                  | 34,280        | 20,387      | 648,465 |
| <b>Depreciation and impairment</b> |                                    |                        |                          |               |             |         |
| At 1 April 2021                    | 192,358                            | 45,199                 | 119,948                  | 27,543        | 12,232      | 397,280 |
| Depreciation charged in the year   | 4,287                              | 6,290                  | 5,988                    | 123           | 2,039       | 18,727  |
| At 31 March 2022                   | 196,645                            | 51,489                 | 125,936                  | 27,666        | 14,271      | 416,007 |
| <b>Carrying amount</b>             |                                    |                        |                          |               |             |         |
| At 31 March 2022                   | 64,298                             | 75,031                 | 80,399                   | 6,614         | 6,116       | 232,458 |
| At 31 March 2021                   | 68,585                             | 78,550                 | 81,541                   | -             | 8,155       | 236,831 |

# WORCESTER SNOEZELN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 16 Debtors

|                                      | 2022          | 2021          |
|--------------------------------------|---------------|---------------|
|                                      | £             | £             |
| Amounts falling due within one year: |               |               |
| Trade debtors                        | 26,753        | 9,609         |
| Prepayments and accrued income       | 5,982         | 3,058         |
|                                      | <u>32,735</u> | <u>12,667</u> |

### 17 Creditors: amounts falling due within one year

|                                    | 2022          | 2021          |
|------------------------------------|---------------|---------------|
|                                    | £             | £             |
| Other taxation and social security | 983           | 1,223         |
| Trade creditors                    | 5,544         | 8,052         |
| Other creditors                    | 22            | 911           |
| Accruals and deferred income       | 4,818         | 4,160         |
|                                    | <u>11,367</u> | <u>14,346</u> |

### 18 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit and loss in respect of defined contribution schemes was £6,603 (2021: £7,276).

# **WORCESTER SNOEZELEN CIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2022**

### **19 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|                                               | Balance at<br>1 April 2020 | Incoming<br>resources | Resources<br>expended | Movement in funds<br>Transfers | Balance at<br>1 April 2021 | Incoming<br>resources | Resources<br>expended | Movement in funds<br>Transfers | Balance at<br>31 March<br>2022 |
|-----------------------------------------------|----------------------------|-----------------------|-----------------------|--------------------------------|----------------------------|-----------------------|-----------------------|--------------------------------|--------------------------------|
|                                               | £                          | £                     | £                     | £                              | £                          | £                     | £                     | £                              | £                              |
| Kitchen Extension                             | 72,871                     | -                     | (4,287)               | -                              | 68,584                     | -                     | (4,287)               | -                              | 64,297                         |
| Hydro-therapy Pool                            | 72,337                     | -                     | (6,186)               | -                              | 66,151                     | -                     | (6,186)               | -                              | 59,965                         |
| Buildings and Equipment                       | 5,330                      | -                     | (1,801)               | -                              | 3,529                      | -                     | (1,801)               | -                              | 1,728                          |
| Equipment Fund                                | 44,158                     | -                     | (2,922)               | -                              | 41,236                     | -                     | (2,098)               | -                              | 39,138                         |
| Interactive Installation                      | 6,076                      | -                     | (357)                 | -                              | 5,719                      | -                     | (358)                 | -                              | 5,361                          |
| Laslett's Charities                           | 2,736                      | -                     | -                     | -                              | 2,736                      | 5,000                 | (5,679)               | -                              | 2,057                          |
| The Rowlands Trust                            | 5,000                      | -                     | -                     | (5,000)                        | -                          | -                     | -                     | -                              | -                              |
| Children in Need                              | -                          | -                     | -                     | -                              | -                          | 9,872                 | (3,227)               | -                              | 6,645                          |
| The Eveson Trust                              | 5,000                      | -                     | (5,000)               | -                              | -                          | -                     | -                     | -                              | -                              |
| Prime Foundation                              | 980                        | 748                   | -                     | -                              | 1,728                      | -                     | (989)                 | -                              | 739                            |
| The Leathersellers' Company Charitable Fund   | 975                        | -                     | (975)                 | -                              | -                          | -                     | -                     | -                              | -                              |
| Pedmore Sporting Club Trust                   | 840                        | -                     | (840)                 | -                              | -                          | -                     | -                     | -                              | -                              |
| The Percy Bilton Charity                      | 367                        | -                     | -                     | -                              | 367                        | 2,771                 | (325)                 | -                              | 2,813                          |
| WCC Cllr Matthew Jenkins, St Stephen Division | 240                        | -                     | (240)                 | -                              | -                          | 500                   | (500)                 | -                              | -                              |
| Leeds Building Society Foundation             | 1,000                      | -                     | -                     | -                              | 1,000                      | -                     | (1,000)               | -                              | -                              |
| William A Cadbury Charitable Trust            | 850                        | -                     | -                     | -                              | 850                        | -                     | -                     | -                              | 850                            |
| Baron Davenport's Charity                     | 800                        | -                     | (800)                 | -                              | -                          | -                     | -                     | -                              | -                              |
| Harrison Clarke Rickerbys' Charitable Trust   | 551                        | -                     | -                     | -                              | 551                        | -                     | -                     | -                              | 551                            |
| <b>C/fwd</b>                                  | <b>220,112</b>             | <b>748</b>            | <b>23,409</b>         | <b>5,000</b>                   | <b>192,451</b>             | <b>18,143</b>         | <b>26,450</b>         | <b>-</b>                       | <b>184,144</b>                 |

# **WORCESTER SNOEZELEN CIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2022**

| 19 | Restricted funds                                           | Balance at<br>1 April 2020 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>1 April 2021 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>31 March<br>2022 |
|----|------------------------------------------------------------|----------------------------|-----------------------|-----------------------|-----------|----------------------------|-----------------------|-----------------------|-----------|--------------------------------|
|    |                                                            | £                          | £                     | £                     | £         | £                          | £                     | £                     | £         | £                              |
|    | B/fwd                                                      | 220,112                    | 748                   | 23,409                | 5,000     | 192,451                    | 18,143                | 26,450                | -         | 184,144                        |
|    | Edward Cadbury Charitable Trust                            | 1,000                      | -                     | -                     | -         | 1,000                      | -                     | -                     | -         | 1,000                          |
|    | The Edward Gostling Foundation                             | 2,000                      | -                     | -                     | (2,000)   | -                          | -                     | -                     | -         | -                              |
|    | Rank Foundation                                            | 7,778                      | -                     | (7,778)               | -         | -                          | -                     | -                     | -         | -                              |
|    | Rank Foundation - Cafe                                     | -                          | -                     | -                     | -         | -                          | -                     | -                     | -         | -                              |
|    | WCC Cllr Bob Banks, Evesham South Division                 | 500                        | 500                   | (1,000)               | -         | -                          | -                     | -                     | -         | -                              |
|    | WCC Cllr Steve Mackay, Worcester St Peter Division         | 500                        | 500                   | (1,000)               | -         | -                          | 500                   | (8)                   | -         | 492                            |
|    | WCC Cllr Phil Grove, Hallow Division                       | 750                        | -                     | (750)                 | -         | -                          | -                     | -                     | -         | -                              |
|    | WCC Cllr Simon Geraghty, Riverside Division                | -                          | 400                   | (400)                 | -         | -                          | 900                   | (6)                   | -         | 894                            |
|    | Didymus                                                    | 2,000                      | -                     | (2,000)               | -         | -                          | -                     | -                     | -         | -                              |
|    | The D'Oyly Carte Charitable Trust                          | 3,000                      | -                     | -                     | -         | 3,000                      | -                     | (3,000)               | -         | -                              |
|    | The National Lottery Community Fund - Reaching Communities | 29,750                     | 26,267                | (13,913)              | -         | 42,104                     | 41,779                | (43,070)              | -         | 40,813                         |
|    | The National Lottery Community Fund - CCSF                 | -                          | 77,980                | (77,980)              | -         | -                          | -                     | -                     | -         | -                              |
|    | Rank Foundation - Emergency Fund                           | -                          | 727                   | (727)                 | -         | -                          | -                     | -                     | -         | -                              |
|    | Rank Foundation - Time 2 Shine                             | -                          | 25,554                | (10,338)              | -         | 15,216                     | 8,350                 | (23,566)              | -         | -                              |
|    | Rank Foundation - Time to Shine Bursary                    | -                          | 1,000                 | (1,000)               | -         | -                          | -                     | -                     | -         | -                              |
|    | Rank Foundation - COVID-19 Recovery Fund                   | -                          | 25,000                | (25,000)              | -         | -                          | -                     | -                     | -         | -                              |
|    | C/fwd                                                      | 267,390                    | 158,676               | 165,295               | 7,000     | 253,771                    | 69,672                | 96,100                | -         | 227,343                        |

(Continued)

# **WORCESTER SNOEZELEN CIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2022**

| 19 Restricted funds                                  |  | Balance at<br>1 April 2020 | Incoming<br>resources | Resources<br>expended | Transfers    | Balance at<br>1 April 2021 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>31 March<br>2022 |
|------------------------------------------------------|--|----------------------------|-----------------------|-----------------------|--------------|----------------------------|-----------------------|-----------------------|-----------|--------------------------------|
|                                                      |  | £                          | £                     | £                     | £            | £                          | £                     | £                     | £         | £                              |
| B/fwd                                                |  | 267,390                    | 158,676               | 165,295               | 7,000        | 253,771                    | 69,672                | 96,100                | -         | 227,343                        |
| Sport England                                        |  | -                          | 5,275                 | (5,275)               | -            | -                          | -                     | -                     | -         | -                              |
| Worcester City Council - Small Grant for SnoezeyFest |  | -                          | 2,000                 | -                     | -            | 2,000                      | -                     | (2,000)               | -         | -                              |
| Worcester City Council - Health & Hardship Grant     |  | -                          | 2,500                 | (1,000)               | (1,500)      | -                          | -                     | -                     | -         | -                              |
| Worcester City Council - Infection Control Grant     |  | -                          | 8,550                 | (8,550)               | -            | -                          | -                     | -                     | -         | -                              |
| Worcestershire County Council - Short breaks         |  | -                          | -                     | -                     | -            | -                          | 5,562                 | (5,562)               | -         | -                              |
| Tesco                                                |  | -                          | 500                   | (500)                 | -            | -                          | -                     | -                     | -         | -                              |
| Arts Council England                                 |  | -                          | 13,500                | -                     | -            | 13,500                     | -                     | (13,500)              | -         | -                              |
| Baily Thomas                                         |  | -                          | 10,000                | (10,000)              | -            | -                          | 15,000                | -                     | -         | 15,000                         |
| Baily Thomas - Emergency Grant                       |  | -                          | 10,000                | (10,000)              | -            | -                          | -                     | -                     | -         | -                              |
| B&Q                                                  |  | -                          | -                     | -                     | -            | -                          | 5,000                 | (147)                 | -         | 4,853                          |
| Boshier Hinton Foundation                            |  | -                          | -                     | -                     | -            | -                          | 1,000                 | (1,000)               | -         | -                              |
| Margaret Westwood Memorial Charity                   |  | -                          | -                     | -                     | -            | -                          | 1,500                 | (7)                   | -         | 1,493                          |
| Persimmon Charitable Foundation                      |  | -                          | -                     | -                     | -            | -                          | 1,000                 | (37)                  | -         | 963                            |
| Roger and Douglas Turner Charitable Trust            |  | -                          | -                     | -                     | -            | -                          | 2,000                 | (45)                  | -         | 1,955                          |
| The Bruce Wake Charitable Fund                       |  | -                          | -                     | -                     | -            | -                          | 1,222                 | (20)                  | -         | 1,202                          |
| The Postcode Local Trust                             |  | -                          | -                     | -                     | -            | -                          | 20,000                | (6,207)               | -         | 13,793                         |
| Worcestershire Children's First HAF Grant            |  | -                          | -                     | -                     | -            | -                          | 10,725                | (7,662)               | -         | 3,063                          |
|                                                      |  | <u>267,390</u>             | <u>211,001</u>        | <u>200,620</u>        | <u>8,500</u> | <u>269,271</u>             | <u>132,681</u>        | <u>132,287</u>        | <u>-</u>  | <u>269,665</u>                 |

## WORCESTER SNOEZELEN CIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2022

##### 19 Restricted funds

(Continued)

**Kitchen Extension:** This fund represents grants received specifically for the purpose of improving the kitchen area at the charity's premises

**Hydro-Therapy Pool:** This fund has enabled the construction of a specialist hydrotherapy pool at the charity's premises, and is entirely represented by fixed assets. The fund balance is reduced annually by the depreciation in value of the pool at rates detailed in the accounting policies

**Buildings and Equipment/Equipment Fund:** These funds represent grants and donations received specifically for the provision of new equipment

**Interactive Installation:** A programme of digital and engagement activities were delivered with this funding, with a focus on supporting disabled people who face barriers to accessing public wellbeing services. These funds were received and utilised during the year for the installation of interactive equipment and also for the provision of staff to lead the programme. The remaining fund balance is represented by fixed assets

**Laslett's Charities:** This fund represents monies received in connection the white room refit, of which the expenses were capitalised during this year

**The Rowlands Trust:** This fund represents a grant received for an external garden structure which was repurposed in April 2020 to core costs

**Children in Need:** Restricted to provision of the Children's Sensory Play sessions.

**The Eveson Trust:** A grant received for sensory play equipment and core costs

**Prime Foundation:** A grant received to be used for White room equipment and music equipment.

**The Leathersellers' Company Charitable Fund:** A donation received to go towards a new Soundbeam, screen, and staff training

**Pedmore Sporting Club Trust Fund:** A donation received for a new sound cradle

**The Percy Bilton Charity:** A donation received for a new amplifier and microphone stand

**WCC Cllr Matthew Jenkins, St Stephen Division:** A donation received for the repair/replacement of hoists or other centre facilities.

## WORCESTER SNOEZELEN CIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

#### 19 Restricted funds

(Continued)

Leeds Building Society Foundation: A donation received for a new changing bed and coronavirus support

William A Cadbury Charitable Trust: A donation received for Community Disability Awareness project

Baron Davenport's Charity: A donation received for Snoezey Sundays including staff costs and pool running costs

Harrison Clarke Rickerbys' Charitable Trust: A donation for piano and stand

Edward Cadbury Charitable Trust: A donation received for Community Disability Awareness project

The Edward Gostling Foundation: Money received towards sensory therapy

Rank Foundation: A donation received in 2019/20 year was for the Time to Shine Leader programme

WCC Cllr Bob Banks, Evesham South Division: A £500 donation received in January 2020 for Electricity Consumer Unit or other centre maintenance and £500 donation received in November 2020 for ventilation works

WCC Cllr Steve Mackay, Worcester - St Peter Division: Received for music speakers and lead.

WCC Cllr Phil Grove, Hallow Division: A donation received for a new changing bed/equipment maintenance

WCC Cllr Simon Geraghty, Riverside Division: £900 received for Bubble Tubes.

Didymus: A grant received for Music Service including staff costs

The D'Oyly Carte Charitable Trust: A grant received for Music Performance at Snoezey Fest

The National Lottery Community Fund - Reaching Communities: A grant for Coffee Lounge project repurposed to core costs May 2021.

The National Lottery Community Fund - CCSF: Coronavirus community support funding

## WORCESTER SNOEZELEN CIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

|                                                                                                     |                    |
|-----------------------------------------------------------------------------------------------------|--------------------|
| <b>19 Restricted funds</b>                                                                          | <b>(Continued)</b> |
| Rank Foundation - Emergency Fund: A grant donation for postage, software and IT support             |                    |
| Rank Foundation - Time 2 Shine Leader programme                                                     |                    |
| Rank Foundation - Time 2 Shine Bursary for accountancy training                                     |                    |
| Rank Foundation COVID-19 Recovery Fund: Emergency funding for salaries and core costs               |                    |
| Sport England - Emergency Fund: A donation for maintenance, utilities and insurance costs           |                    |
| Worcester City Council - Small Grant for SnoezyFest                                                 |                    |
| Worcester City Council - Health & Hardship: A grant towards activity days                           |                    |
| Worcester City Council - Infection Control Grant                                                    |                    |
| Worcestershire County Council - Short breaks grant received for care.                               |                    |
| Tesco Bags of Help - COVID-19 Communities Fund for staff costs, software, and craft materials       |                    |
| Arts Council England - Restricted to the provision of "SnoezyFest"                                  |                    |
| Baily Thomas Charitable Fund: A donation towards music service                                      |                    |
| Baily Thomas: Emergency Grant to restart the delivery of service, emergency funding                 |                    |
| B&Q Foundation - Restricted to sensory garden makeover.                                             |                    |
| Boshier Hinton Foundation - Restricted to freelancers for "SnoezyFest."                             |                    |
| Margaret Westwood Memorial Charity - For the purchase of rainbow chimes and garden furniture.       |                    |
| Persimmon Charitable Foundation - Restricted to sensory garden makeover.                            |                    |
| Roger and Douglas Turner Charitable Trust - Restricted for the purpose of a vibro-acoustic setttee. |                    |

# **WORCESTER SNOEZELEN CIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2022**

### **19 Restricted funds**

(Continued)

The Bruce Wake Charitable Fund - Restricted for the purchase of a mobile hoist.

The Postcode Local Trust - Restricted for the employment costs and salary of the Music Leader.

Worcestershire Children's First HAF Grant - Restricted for staff training and provision of a Christmas event.

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

|                                      | Balance at<br>1 April 2020<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>1 April 2021<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31 March 2022<br>£ |
|--------------------------------------|---------------------------------|----------------------------|----------------|---------------------------------|----------------------------|----------------|----------------------------------|
| The<br>Hopmarket<br>Charity          | 3,500                           | -                          | (3,500)        | -                               | -                          | -              | -                                |
| Worcester<br>Community<br>Foundation | 5,000                           | (2,608)                    | -              | 2,392                           | (2,392)                    | -              | -                                |
| Wind up<br>reserve                   | -                               | -                          | -              | -                               | -                          | 41,900         | 41,900                           |
|                                      | <u>8,500</u>                    | <u>(2,608)</u>             | <u>(3,500)</u> | <u>2,392</u>                    | <u>(2,392)</u>             | <u>41,900</u>  | <u>41,900</u>                    |

Wind up reserve - represents money set aside to cover the charity's statutory requirements in respect of redundancy payments and contractual agreements.

# **WORCESTER SNOEZELEN CIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2022**

### **21 Analysis of net assets between funds**

Fund balances at 31 March 2022 are represented by:

|                              | Unrestricted funds<br>2022<br>£ | Designated funds<br>2022<br>£ | Restricted funds<br>2022<br>£ | Total<br>2022<br>£ | Unrestricted funds<br>2021<br>£ | Designated funds<br>2021<br>£ | Restricted funds<br>2021<br>£ | Total<br>2021<br>£ |
|------------------------------|---------------------------------|-------------------------------|-------------------------------|--------------------|---------------------------------|-------------------------------|-------------------------------|--------------------|
| Intangible fixed assets      | 11,520                          | -                             | -                             | 11,520             | 14,400                          | -                             | -                             | 14,400             |
| Tangible assets              | 37,806                          | -                             | 194,652                       | 232,458            | 65,890                          | -                             | 170,941                       | 236,831            |
| Cash                         | 66,734                          | 41,900                        | 75,013                        | 183,647            | 68,110                          | 2,392                         | 98,330                        | 168,832            |
| Current assets/(liabilities) | 21,368                          | -                             | -                             | 21,368             | (1,679)                         | -                             | -                             | (1,679)            |
|                              | <u>137,428</u>                  | <u>41,900</u>                 | <u>269,665</u>                | <u>448,993</u>     | <u>146,721</u>                  | <u>2,392</u>                  | <u>269,271</u>                | <u>418,384</u>     |

# **WORCESTER SNOEZELLEN CIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** ***FOR THE YEAR ENDED 31 MARCH 2022***

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### **22 Related party transactions**

There were no disclosable related party transactions during the year (2021: none).



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# Accounts

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**WORCESTER SNOEZELLEN CIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# WORCESTER SNOEZELLEN CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |                                                                                                    |                            |
|-----------------------------|----------------------------------------------------------------------------------------------------|----------------------------|
| <b>Trustees</b>             | E Rhodes (Chair)<br>R Blackburn (Vice-Chair)<br>V Blackburn<br>J Gage<br>B O'Connell<br>Mrs A Bard | (Appointed 12 August 2021) |
| <b>Charity number</b>       | 1188079                                                                                            |                            |
| <b>Registered office</b>    | 3 Turnpike Close<br>Oldbury Road<br>Worcester<br>WR2 6AB                                           |                            |
| <b>Independent examiner</b> | Kendall Wadley LLP<br>Granta Lodge<br>71 Graham Road<br>Malvern<br>Worcestershire<br>WR14 2JS      |                            |
| <b>Bankers</b>              | CAF Bank Ltd<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>Kent<br>ME19 4JQ             |                            |

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# WORCESTER SNOEZELLEN CIO

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# **WORCESTER SNOEZELLEN CIO**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 MARCH 2021***

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The Trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

On 2nd September 2020, the undertaking, liabilities, staff and assets of Worcester Snoezelen were transferred to Worcester Snoezelen CIO, a Charitable Incorporated Organisation.

At the direction of the Charity Commission the accounts consolidate the activities, assets and liabilities of Worcester Snoezelen CIO (the 'reporting charity') and Worcester Snoezelen (the 'linked' charity).

#### **Objectives and aims**

The Worcester Snoezelen CIO is established to provide multi-sensory therapy facilities for people within the West Midlands.

#### **Public Benefit**

The Trustees confirm that they have complied with their duties under Section 17 (5) of the Charities Act 2011 to have due regard to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

#### **Achievement of Public Benefit**

Our aim is to provide accessible leisure and therapy activities for people of all ages who have disabilities and additional needs. The Worcester Snoezelen CIO continues to retain a person centred approach and in doing so aims to make our users feel valued. We actively take steps to enquire how we can meet the needs of our users and through the unique skills and expertise of the team we are able to accommodate nuances in behaviour which may prevent some people accessing other community activities. The range of activities, which have been user led in their development, can also assist with; reducing social isolation, encouraging people to realise their self- worth and potential, reducing agitation and support stress management. The Worcester Snoezelen CIO celebrates the diversity of the people who use it and their feedback is paramount to the success of our service.

#### **Volunteers**

Volunteers continue to play a vital role in supporting the charity to deliver a wide range of activities and quality service. Our music volunteers have been helping to deliver our Rock School project for the past 8 years. They bring their instruments, play in the band and bring enthusiasm and creativity with them.

Our Sensory Play volunteers help deliver our under 5's with disabilities open access sessions weekly. The volunteers make this project the success it is by offering a listening ear to tired and emotional parents or playing with siblings so parents can spend quality time with their other children.

Our partnership with the University of Worcester also continues, offering placements to students and we continue to plan and build larger premises and replace the portacabins on the Snoezelen site,

# **WORCESTER SNOEZELLEN CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2021**

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#### **Achievements and performance**

The past year has been challenging due to the on-going covid pandemic, but there has been a significant improvement in the situation at Snoezelen.

The charity managed its cashflow successfully throughout the year. The pandemic obviously had a significant impact as the centre was closed for a period and therefore funding from fees was significantly reduced. However, due to prudent financial management and the welcome support from the Furlough scheme there were sufficient funds in to overcome the initial few months. Subsequently, through hard work, grant funding and management, Snoezelen's financial situation improved month on month to a relatively stable position. With the gradual and phased re-opening of the centre and activities the income from fees improved but remained lower than pre-pandemic levels, as we continued to be affected by restrictions throughout the year.

Through the year there have been some personnel changes and the Snoezelen retains its aura of friendliness and quality service for which it had a good reputation.

Not long after our sensory services opened back up the National 3 tier system saw us have to close most of them temporarily. Given the feedback we were hearing from our members and their families/carers we sought guidance to ensure we could keep delivering our hydrotherapy services to assist with promoting physical and mental wellbeing. Music services and some interactive activities were delivered online.

With our fee income remaining depressed through the year we were fortunate to be supported through the Coronavirus crisis with grant funding. We received emergency grants and some funders allowed us to repurpose grants to assist with cashflow. Funding to equip the centre with 5 ventilation units meant we were able to gradually reopen our sensory services in March 2021. Additionally funding meant we were able to refresh the sensory rooms with the purchase of new items of sensory equipment and all hoists and changing beds were either replaced or repaired.

Feedback from families and members who had missed using our services was overwhelming. Staff spoke of parents and members who felt isolated and only went to emphasise the important role our services play in the lives of people with disabilities, additional needs and their families.

Unfortunately we had to postpone Snoezey Fest, a 3 day event planned for July 2020 celebrating diversity in the arts and disability, Disability awareness and having open days in the sensory centre. Fortunately this went ahead in August 2021 with terrific success. Our usual events which always provide highlights in the year including Christmas Concert, BBQ and fundraising events were also cancelled.

Sadly our patron The Hon. Lady Morrison who was Vice Lord Lieutenant of Worcestershire passed away in October 2020. Her kind efforts in support of the charity have been very much missed.

We are ever grateful for all the support we have received which helped to keep the charity afloat financially during the unprecedented event of Covid 19. Additionally we would like to thank the staff team for their dedication and willingness through this difficult time. Globally the pandemic and subsequent lockdown affected the world over. Regardless of this our staff never lost sight of the purpose of Snoezelen and the members we serve and continued to deliver services through the most extraordinary of circumstances.

#### **Financial review**

This year total incoming resources exceeded outgoing resources by £65,824 (2020 incoming resources exceeded outgoing resources by £12,447). This was mainly due to an increase in grant income of approximately £200,000 in the year, £104,247 of this relating to The National Lottery Community Fund.

The total funds held by the charity at the year end amounted to £418,384 (2020 £352,560), this included restricted funds of £269,271 (2020 £267,390) and designated funds of £2,392 (2020 £8,500).

Free reserves which includes the amount of unrestricted funds at the year end excluding tangible fixed assets amounted to £66,431 (2020 £5,369).

# WORCESTER SNOEZELLEN CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. The Charity is currently working towards meeting this level of reserve.

#### Plans for future

Our development plans, including the capital project, have seen little progress as the focus has been on the recovery from the pandemic. However, the licence for the portacabins has been renewed by the local authority for another 3 years. Thoughts and ideas are being considered as to how the new development would look.

Our plans for the future include the introduction of new children's-based services, yoga and getting the Snoezey café up and running once again.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a charitable incorporated organisation, governed by a Constitution registered with the Charity Commission on 20 February 2020. The accounts incorporate Worcester Snoezelen, a linked charity, which is an unincorporated registered charity, constituted by a Trust deed adopted 23 September 1992 as amended 1 July 1993, 23 September 1996 and 18 September 2000, as amended on 16 February 2016.

The Trustees who served during the year and up to the date of signature of the financial statements were:

E Rhodes (Chair)

R Blackburn (Vice-Chair)

V Blackburn

A Duddington

(Resigned 12 July 2021)

S Ellison

(Resigned 15 November 2021)

J Gage

B O'Connell

P Brazier

(Resigned 18 January 2021)

J Reade

(Resigned 8 November 2021)

Mrs A Bard

(Appointed 12 August 2021)

#### Recruitment and appointment of new trustees

Members of the board are selected by invitation; most are representatives of different user groups. Invitations are extended to persons who have demonstrated an interest in the work of the charity.

#### Organisational structure

The charity is managed by its Chief Officer who is responsible for the staff, volunteers, premises and equipment. The Chief Officer is overseen by the Board of Management, who are Trustees of the charity, and they are also responsible for setting the remuneration of key management personnel. The Board meets on average eight times a year.

#### Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Every reportable incident is communicated to the Trustees at the two monthly management meeting and the Chief Officer explains the detail of the incident and the action taken.

All policies are regularly review by individual trustees and staff on a rolling annual basis.

# **WORCESTER SNOEZELLEN CIO**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2021***

---

The Trustees' report was approved by the Board of Trustees.

**E Rhodes (Chair)**

Trustee

Dated: 17 January 2022

# **WORCESTER SNOEZELLEN CIO**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2021***

---

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **WORCESTER SNOEZELLEN CIO**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF WORCESTER SNOEZELLEN CIO**

---

I report to the Trustees on my examination of the financial statements of Worcester Snoezelen CIO (the charity) for the year ended 31 March 2021.

#### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements 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 2011 Act.

#### **Independent examiner's statement**

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**Sarah Morley ACA**

Kendall Wadley LLP

Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

Dated: 17 January 2022

# WORCESTER SNOEZELLEN CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

### Current financial year

|                                                           |       | Unrestricted<br>funds<br>general<br>2021<br>£ | Unrestricted<br>funds<br>designated<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|-----------------------------------------------------------|-------|-----------------------------------------------|--------------------------------------------------|----------------------------------|--------------------|--------------------|
|                                                           | Notes |                                               |                                                  |                                  |                    |                    |
| <b><u>Income from:</u></b>                                |       |                                               |                                                  |                                  |                    |                    |
| Donations and legacies                                    | 3     | 95,161                                        | -                                                | 211,001                          | 306,162            | 103,147            |
| Charitable activities                                     | 4     | 38,431                                        | -                                                | -                                | 38,431             | 194,741            |
| Other trading activities                                  | 5     | 22,430                                        | -                                                | -                                | 22,430             | 40,360             |
| Investments                                               | 6     | 12                                            | -                                                | -                                | 12                 | 163                |
| <b>Total income</b>                                       |       | 156,034                                       | -                                                | 211,001                          | 367,035            | 338,411            |
| <b><u>Expenditure on:</u></b>                             |       |                                               |                                                  |                                  |                    |                    |
| Raising funds                                             | 7     | 2,637                                         | -                                                | -                                | 2,637              | 11,204             |
| Charitable activities                                     | 8     | 95,346                                        | 2,608                                            | 200,620                          | 298,574            | 314,760            |
| <b>Total resources expended</b>                           |       | 97,983                                        | 2,608                                            | 200,620                          | 301,211            | 325,964            |
| <b>Net incoming resources before transfers</b>            |       | 58,051                                        | (2,608)                                          | 10,381                           | 65,824             | 12,447             |
| Gross transfers between funds                             | 13    | 12,000                                        | (3,500)                                          | (8,500)                          | -                  | -                  |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | 70,051                                        | (6,108)                                          | 1,881                            | 65,824             | 12,447             |
| Fund balances at 1 April 2020                             |       | 76,670                                        | 8,500                                            | 267,390                          | 352,560            | 340,113            |
| <b>Fund balances at 31 March 2021</b>                     |       | 146,721                                       | 2,392                                            | 269,271                          | 418,384            | 352,560            |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# WORCESTER SNOEZELLEN CIO

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

|                                                           |       | Unrestricted funds<br>general<br>2020<br>£ | Unrestricted funds<br>designated<br>2020<br>£ | Restricted funds<br>2020<br>£ | Total<br>2020<br>£ |
|-----------------------------------------------------------|-------|--------------------------------------------|-----------------------------------------------|-------------------------------|--------------------|
|                                                           | Notes |                                            |                                               |                               |                    |
| <b><u>Income from:</u></b>                                |       |                                            |                                               |                               |                    |
| Donations and legacies                                    | 3     | 16,483                                     | -                                             | 86,664                        | 103,147            |
| Charitable activities                                     | 4     | 194,741                                    | -                                             | -                             | 194,741            |
| Other trading activities                                  | 5     | 40,360                                     | -                                             | -                             | 40,360             |
| Investments                                               | 6     | 163                                        | -                                             | -                             | 163                |
| <b>Total income</b>                                       |       | 251,747                                    | -                                             | 86,664                        | 338,411            |
| <b><u>Expenditure on:</u></b>                             |       |                                            |                                               |                               |                    |
| Raising funds                                             | 7     | 11,204                                     | -                                             | -                             | 11,204             |
| Charitable activities                                     | 8     | 262,742                                    | -                                             | 52,018                        | 314,760            |
| <b>Total resources expended</b>                           |       | 273,946                                    | -                                             | 52,018                        | 325,964            |
| <b>Net incoming resources before transfers</b>            |       | (22,199)                                   | -                                             | 34,646                        | 12,447             |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | (22,199)                                   | -                                             | 34,646                        | 12,447             |
| Fund balances at 1 April 2019                             |       | 98,869                                     | 8,500                                         | 232,744                       | 340,113            |
| <b>Fund balances at 31 March 2020</b>                     |       | 76,670                                     | 8,500                                         | 267,390                       | 352,560            |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# WORCESTER SNOEZELLEN CIO

## BALANCE SHEET

AS AT 31 MARCH 2021

|                                                       |       | 2021           |                | 2020           |                |
|-------------------------------------------------------|-------|----------------|----------------|----------------|----------------|
|                                                       | Notes | £              | £              | £              | £              |
| <b>Fixed assets</b>                                   |       |                |                |                |                |
| Intangible assets                                     | 14    |                | 14,400         |                | -              |
| Tangible assets                                       | 15    |                | 236,831        |                | 240,782        |
|                                                       |       |                | <u>251,231</u> |                | <u>240,782</u> |
| <b>Current assets</b>                                 |       |                |                |                |                |
| Debtors                                               | 16    | 12,667         |                | 4,941          |                |
| Cash at bank and in hand                              |       | 168,832        |                | 119,700        |                |
|                                                       |       | <u>181,499</u> |                | <u>124,641</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 17    | (14,346)       |                | (12,863)       |                |
| Net current assets                                    |       |                | 167,153        |                | 111,778        |
| <b>Total assets less current liabilities</b>          |       |                | <u>418,384</u> |                | <u>352,560</u> |
| <b>Income funds</b>                                   |       |                |                |                |                |
| Restricted funds                                      | 19    |                | 269,271        |                | 267,390        |
| <u>Unrestricted funds - general</u>                   |       |                |                |                |                |
| Designated funds                                      | 20    | 2,392          |                | 8,500          |                |
| General unrestricted funds                            |       | 146,721        |                | 76,670         |                |
|                                                       |       | <u>149,113</u> |                | <u>76,670</u>  |                |
|                                                       |       |                | <u>418,384</u> |                | <u>352,560</u> |

The financial statements were approved by the Trustees on 17 January 2022

E Rhodes (Chair)  
Trustee

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

---

#### 1 Accounting policies

##### Charity information

Worcester Snoezelen is an unincorporated charity. The registered office is 3 Turnpike Close, Oldbury Road, Worcester WR2 6AB.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

On 2nd September 2020, the undertaking, liabilities, staff and assets of Worcester Snoezelen were transferred to Worcester Snoezelen CIO, a Charitable Incorporated Organisation.

At the direction of the Charity Commission the accounts consolidate the activities, assets and liabilities of Worcester Snoezelen CIO (the 'reporting charity') and Worcester Snoezelen (the 'linked' charity).

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

---

#### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

#### 1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software

#### 1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                              |             |
|------------------------------|-------------|
| Leasehold land and buildings | 5% on cost  |
| Plant and equipment          | 5% on cost  |
| Fixtures and fittings        | 5% on cost  |
| Music project                | 10% on cost |
| Portacabins                  | 10% on cost |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

---

#### 1 Accounting policies

(Continued)

##### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

##### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

|                                         | Unrestricted<br>funds<br>general<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|-----------------------------------------|-----------------------------------------------|----------------------------------|--------------------|--------------------|
| Donations and gifts                     | 5,394                                         | -                                | 5,394              | 3,033              |
| Grants received                         | 89,767                                        | 211,001                          | 300,768            | 100,114            |
|                                         | <u>95,161</u>                                 | <u>211,001</u>                   | <u>306,162</u>     | <u>103,147</u>     |
| <b>For the year ended 31 March 2020</b> | <u>16,483</u>                                 | <u>86,664</u>                    |                    | <u>103,147</u>     |

# WORCESTER SNOEZELN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 3 Donations and legacies

(Continued)

##### Grants receivable for core activities

|                                                            |        |        |        |        |
|------------------------------------------------------------|--------|--------|--------|--------|
| Worcestershire County Council Short Breaks                 | -      | -      | -      | 2,452  |
| Children in Need                                           | -      | -      | -      | 9,735  |
| Laslett's Charities                                        | -      | -      | -      | 5,000  |
| The Rowlands Trust                                         | -      | -      | -      | 5,000  |
| The National Lottery Community Fund - Awards for All       | -      | -      | -      | 9,740  |
| Roger and Douglas Turner Charitable Trust                  | -      | -      | -      | 2,000  |
| WCC Cllr Phil Grove, Hallow Division                       | -      | -      | -      | 750    |
| Sport England                                              | -      | 5,275  | 5,275  | 850    |
| J A Gillett Charitable Trust                               | -      | -      | -      | 500    |
| Edgar E Lawley Foundation                                  | -      | -      | -      | 1,500  |
| Geoff Hill Charitable Trust                                | -      | -      | -      | 100    |
| WCC Cllr, Steve Mackay, St Peter Division                  | -      | 500    | 500    | 500    |
| Parish Relief Fund                                         | -      | -      | -      | 500    |
| The Eveson Charitable Trust                                | 12,000 | -      | 12,000 | 5,000  |
| Prime Foundation                                           | -      | 748    | 748    | 980    |
| The Leathersellers' Company Charitable Fund                | -      | -      | -      | 2,500  |
| Pedmore Sporting Club Trust Fund                           | -      | -      | -      | 3,040  |
| Free Radio Cash for Kids                                   | -      | -      | -      | 1,175  |
| The Percy Bilton Charity                                   | -      | -      | -      | 451    |
| WCC Cllr Matthew Jenkins, St Stephen Division              | -      | -      | -      | 500    |
| Leeds Building Society Foundation                          | -      | -      | -      | 1,000  |
| William A Cadbury Charitable Trust                         | -      | -      | -      | 850    |
| Baron Davenport's Charity                                  | -      | -      | -      | 800    |
| Harrison Clark Rickerbys' Charitable Trust                 | -      | -      | -      | 1,400  |
| Margaret Westwood Memorial Charity                         | -      | -      | -      | 1,000  |
| Edward Cadbury Charitable Trust                            | -      | -      | -      | 1,000  |
| The Edward Gostling Foundation                             | -      | -      | -      | 2,000  |
| Rank Foundation - Time to Shine                            | -      | 12,525 | 12,525 | 12,441 |
| Rank Foundation - Emergency fund                           | -      | 727    | 727    | -      |
| Rank Foundation - Time to Shine                            | -      | 13,029 | 13,029 | -      |
| Rank Foundation - Time to Shine Bursary                    | -      | 1,000  | 1,000  | -      |
| Rank Foundation - Covid-19 Recovery Fund                   | -      | 25,000 | 25,000 | -      |
| WCC Cllr Bob Banks, Evesham South Division                 | -      | 500    | 500    | 500    |
| WCC Cllr Simon Geraghty, Riverside Division                | -      | 400    | 400    | -      |
| Didymus                                                    | -      | -      | -      | 2,000  |
| The D'Oyly Carte Charitable Trust                          | -      | -      | -      | 3,000  |
| The National Lottery Community Fund - Reaching Communities | -      | 26,267 | 26,267 | 33,590 |
| The National Lottery Community Fund - CCSF                 | -      | 77,980 | 77,980 | -      |
| Arts Council England                                       | -      | 13,500 | 13,500 | -      |
| Baily Thomas                                               | -      | 20,000 | 20,000 | -      |
| David Soloman                                              | 1,000  | -      | 1,000  | -      |
| Worcester City Council - Snoezey Fest                      | -      | 2,000  | 2,000  | -      |
| Worcester City Council - Health & Hardship                 | -      | 2,500  | 2,500  | -      |
| Worcestershire County Council - Infection control grant    | -      | 8,550  | 8,550  | -      |
| Leeds Building Society                                     | 1,000  | -      | 1,000  | -      |
| Tesco                                                      | -      | 500    | 500    | -      |

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 3 Donations and legacies

(Continued)

|                                        |               |                |                |                |
|----------------------------------------|---------------|----------------|----------------|----------------|
| Government grants receivable           | 30,357        | -              | 30,357         | -              |
| Coronavirus job retention scheme grant | 45,410        | -              | 45,410         | -              |
|                                        | <u>89,767</u> | <u>211,001</u> | <u>300,768</u> | <u>100,114</u> |

### 4 Charitable activities

|                     | Leisure and<br>therapy<br>2021<br>£ | Leisure and<br>therapy<br>2020<br>£ |
|---------------------|-------------------------------------|-------------------------------------|
| Leisure and therapy | <u>38,431</u>                       | <u>194,741</u>                      |

### 5 Other trading activities

|                    | Unrestricted<br>funds<br>general<br>2021<br>£ | Unrestricted<br>funds<br>general<br>2020<br>£ |
|--------------------|-----------------------------------------------|-----------------------------------------------|
| Fundraising events | <u>22,430</u>                                 | <u>40,360</u>                                 |

### 6 Investments

|                     | Unrestricted<br>funds<br>general<br>2021<br>£ | Unrestricted<br>funds<br>general<br>2020<br>£ |
|---------------------|-----------------------------------------------|-----------------------------------------------|
| Interest receivable | <u>12</u>                                     | <u>163</u>                                    |

### 7 Raising funds

|                                  | Unrestricted<br>funds<br>general<br>2021<br>£ | Unrestricted<br>funds<br>general<br>2020<br>£ |
|----------------------------------|-----------------------------------------------|-----------------------------------------------|
| <u>Fundraising and publicity</u> |                                               |                                               |
| Fundraising events               | 2,637                                         | 11,073                                        |
| Bad debts                        | -                                             | 131                                           |
| Fundraising and publicity        | <u>2,637</u>                                  | <u>11,204</u>                                 |

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 7 Raising funds

(Continued)

|       |        |
|-------|--------|
| 2,637 | 11,204 |
|-------|--------|

### 8 Charitable activities

|                                          | Leisure &<br>Therapy<br>2021<br>£ | Leisure &<br>Therapy<br>2020<br>£ |
|------------------------------------------|-----------------------------------|-----------------------------------|
| Staff costs                              | 210,270                           | 229,181                           |
| Depreciation and impairment              | 17,936                            | 17,943                            |
| Equipment                                | 8,834                             | 11,063                            |
|                                          | <u>237,040</u>                    | <u>258,187</u>                    |
| Grant funding of activities (see note 9) | 4,164                             | -                                 |
| Share of support costs (see note 10)     | 51,830                            | 53,181                            |
| Share of governance costs (see note 10)  | 5,540                             | 3,392                             |
|                                          | <u>298,574</u>                    | <u>314,760</u>                    |
| <b>Analysis by fund</b>                  |                                   |                                   |
| Unrestricted funds - general             | 95,346                            | 262,742                           |
| Unrestricted funds - designated          | 2,608                             | -                                 |
| Restricted funds                         | 200,620                           | 52,018                            |
|                                          | <u>298,574</u>                    | <u>314,760</u>                    |

### 9 Grants payable

|                         | Leisure &<br>Therapy<br>2021<br>£ | 2020<br>£ |
|-------------------------|-----------------------------------|-----------|
| Grants to institutions: |                                   |           |
| Other                   | 4,164                             | -         |

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# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 10 Support costs

|                         | Support costs<br>£ | Governance costs<br>£ | 2021<br>£     | Support costs<br>£ | Governance costs<br>£ | 2020<br>£     |
|-------------------------|--------------------|-----------------------|---------------|--------------------|-----------------------|---------------|
| Operating lease charges | 1,909              | -                     | 1,909         | 4,195              | -                     | 4,195         |
| Computer running costs  | 4,147              | -                     | 4,147         | -                  | -                     | -             |
| Rates and water         | 1,885              | -                     | 1,885         | 1,766              | -                     | 1,766         |
| Insurance               | 5,459              | -                     | 5,459         | 4,088              | -                     | 4,088         |
| Light and heat          | 7,768              | -                     | 7,768         | 9,805              | -                     | 9,805         |
| Telephone               | 1,661              | -                     | 1,661         | 1,502              | -                     | 1,502         |
| Postage and stationery  | 4                  | -                     | 4             | 1,306              | -                     | 1,306         |
| Advertising             | 807                | -                     | 807           | 596                | -                     | 596           |
| Sundries                | 722                | -                     | 722           | 703                | -                     | 703           |
| Repairs / cleaning      | 11,681             | -                     | 11,681        | 11,515             | -                     | 11,515        |
| Subscriptions           | 3,680              | -                     | 3,680         | 5,543              | -                     | 5,543         |
| Health & Safety         | 6,592              | -                     | 6,592         | 4,125              | -                     | 4,125         |
| Travel                  | 724                | -                     | 724           | 2,061              | -                     | 2,061         |
| Staff training          | 4,791              | -                     | 4,791         | 5,976              | -                     | 5,976         |
| Accountancy             | -                  | 2,340                 | 2,340         | -                  | 2,340                 | 2,340         |
| Legal and professional  | -                  | 3,200                 | 3,200         | -                  | 1,052                 | 1,052         |
|                         | <u>51,830</u>      | <u>5,540</u>          | <u>57,370</u> | <u>53,181</u>      | <u>3,392</u>          | <u>56,573</u> |
| Analysed between        |                    |                       |               |                    |                       |               |
| Charitable activities   | <u>51,830</u>      | <u>5,540</u>          | <u>57,370</u> | <u>53,181</u>      | <u>3,392</u>          | <u>56,573</u> |

Governance costs includes payments to the independent examiners of £2,340 (2020 £2,340) for accountancy fees.

### 11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 12 Employees

The average monthly number of employees during the year was:

|                         | 2021<br>Number    | 2020<br>Number    |
|-------------------------|-------------------|-------------------|
|                         | 13                | 15                |
|                         |                   |                   |
| <b>Employment costs</b> | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
| Wages and salaries      | 191,196           | 210,187           |
| Social security costs   | 11,799            | 12,128            |
| Other pension costs     | 7,276             | 6,866             |
|                         | 210,271           | 229,181           |

No employees received total employee benefits of more than £60,000.

### 13 Transfers

During the course of the year £8,500 was transferred from restricted funds to unrestricted funds after kindly receiving confirmation from the concerning donors that the funds could be repurposed for core purposes.

### 14 Intangible fixed assets

|                                    | Software<br>£ |
|------------------------------------|---------------|
| <b>Cost</b>                        |               |
| At 1 April 2020                    | -             |
| Additions - separately acquired    | 14,400        |
| At 31 March 2021                   | 14,400        |
| <b>Amortisation and impairment</b> |               |
| At 1 April 2020 and 31 March 2021  | -             |
| <b>Carrying amount</b>             |               |
| At 31 March 2021                   | 14,400        |
| At 31 March 2020                   | -             |

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 15 Tangible fixed assets

|                                    | Leasehold<br>land and<br>buildings<br>£ | Plant and<br>equipment<br>£ | Fixtures and<br>fittings<br>£ | Music project<br>£ | Portacabins<br>£ | Total<br>£ |
|------------------------------------|-----------------------------------------|-----------------------------|-------------------------------|--------------------|------------------|------------|
| <b>Cost</b>                        |                                         |                             |                               |                    |                  |            |
| At 1 April 2020                    | 260,943                                 | 123,749                     | 187,504                       | 27,543             | 20,387           | 620,126    |
| Additions                          | -                                       | -                           | 13,986                        | -                  | -                | 13,986     |
| At 31 March 2021                   | 260,943                                 | 123,749                     | 201,490                       | 27,543             | 20,387           | 634,112    |
| <b>Depreciation and impairment</b> |                                         |                             |                               |                    |                  |            |
| At 1 April 2020                    | 188,071                                 | 39,013                      | 114,524                       | 27,543             | 10,193           | 379,344    |
| Depreciation charged in the year   | 4,287                                   | 6,186                       | 5,425                         | -                  | 2,039            | 17,937     |
| At 31 March 2021                   | 192,358                                 | 45,199                      | 119,949                       | 27,543             | 12,232           | 397,281    |
| <b>Carrying amount</b>             |                                         |                             |                               |                    |                  |            |
| At 31 March 2021                   | 68,585                                  | 78,550                      | 81,541                        | -                  | 8,155            | 236,831    |
| At 31 March 2020                   | 72,871                                  | 84,737                      | 72,980                        | -                  | 10,194           | 240,782    |

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 16 Debtors

|                                      | 2021<br>£     | 2020<br>£    |
|--------------------------------------|---------------|--------------|
| Amounts falling due within one year: |               |              |
| Trade debtors                        | 9,609         | 2,003        |
| Prepayments and accrued income       | 3,058         | 2,938        |
|                                      | <u>12,667</u> | <u>4,941</u> |

### 17 Creditors: amounts falling due within one year

|                                    | 2021<br>£     | 2020<br>£     |
|------------------------------------|---------------|---------------|
| Other taxation and social security | 1,223         | 2,998         |
| Trade creditors                    | 8,052         | 7,525         |
| Other creditors                    | 911           | -             |
| Accruals and deferred income       | 4,160         | 2,340         |
|                                    | <u>14,346</u> | <u>12,863</u> |

### 18 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit and loss in respect of defined contribution schemes was £7,276 (2020 - £6,866).

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|                                                      | Movement in funds          |                       |                       | Movement in funds          |                       |                       | Transfers    | Balance at<br>31 March<br>2021 |
|------------------------------------------------------|----------------------------|-----------------------|-----------------------|----------------------------|-----------------------|-----------------------|--------------|--------------------------------|
|                                                      | Balance at<br>1 April 2019 | Incoming<br>resources | Resources<br>expended | Balance at<br>1 April 2020 | Incoming<br>resources | Resources<br>expended |              |                                |
|                                                      | £                          | £                     | £                     | £                          | £                     | £                     | £            | £                              |
| Kitchen Extension                                    | 77,158                     | -                     | (4,287)               | 72,871                     | -                     | (4,287)               | -            | 68,584                         |
| Hydro-therapy Pool                                   | 77,821                     | 1,000                 | (6,484)               | 72,337                     | -                     | (6,186)               | -            | 66,151                         |
| Buildings and Equipment                              | 7,355                      | -                     | (2,025)               | 5,330                      | -                     | (1,801)               | -            | 3,529                          |
| Equipment Fund                                       | 46,482                     | -                     | (2,324)               | 44,158                     | -                     | (2,922)               | -            | 41,236                         |
| Interactive Installation                             | 6,434                      | -                     | (358)                 | 6,076                      | -                     | (357)                 | -            | 5,719                          |
| Laslett's Charities                                  | 2,868                      | -                     | (132)                 | 2,736                      | -                     | -                     | -            | 2,736                          |
| The Rowlands Trust                                   | 5,000                      | -                     | -                     | 5,000                      | -                     | -                     | (5,000)      | -                              |
| The National Lottery Community Fund - Awards for All | 4,865                      | -                     | (4,865)               | -                          | -                     | -                     | -            | -                              |
| Worcestershire County Council Short Breaks           | -                          | 2,452                 | (2,452)               | -                          | -                     | -                     | -            | -                              |
| Children in Need                                     | 4,761                      | 9,735                 | (14,496)              | -                          | -                     | -                     | -            | -                              |
| The Eveson Trust                                     | -                          | 5,000                 | -                     | 5,000                      | -                     | (5,000)               | -            | -                              |
| Prime Foundation                                     | -                          | 980                   | -                     | 980                        | -                     | -                     | -            | 980                            |
| The Leathersellers' Company Charitable Fund          | -                          | 2,500                 | (1,525)               | 975                        | -                     | (975)                 | -            | -                              |
| Pedmore Sporting Club Trust                          | -                          | 3,040                 | (2,200)               | 840                        | -                     | (840)                 | -            | -                              |
| Free Radio Cash                                      | -                          | 1,175                 | (1,175)               | -                          | -                     | -                     | -            | -                              |
| The Percy Bilton Charity                             | -                          | 451                   | (84)                  | 367                        | -                     | -                     | -            | 367                            |
| WCC Cllr Matthew Jenkins, St Stephen Division        | -                          | 500                   | (260)                 | 240                        | -                     | (240)                 | -            | -                              |
| Leeds Building Society Foundation                    | -                          | 1,000                 | -                     | 1,000                      | -                     | -                     | -            | 1,000                          |
| William A Cadbury Charitable Trust                   | -                          | 850                   | -                     | 850                        | -                     | -                     | -            | 850                            |
| Baron Davenport's Charity                            | -                          | 800                   | -                     | 800                        | -                     | (800)                 | -            | -                              |
| Harrison Clarke Rickerbys' Charitable Trust          | -                          | 1,400                 | (849)                 | 551                        | -                     | -                     | -            | 551                            |
| <b>C/fwd</b>                                         | <b>232,745</b>             | <b>30,884</b>         | <b>(43,517)</b>       | <b>220,112</b>             | <b>-</b>              | <b>(23,409)</b>       | <b>5,000</b> | <b>191,703</b>                 |

# WORCESTER SNOEZELN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 19 Restricted funds

(Continued)

|                                                            | Balance at<br>1 April 2019 | Incoming<br>resources | Resources<br>expended | Balance at<br>1 April 2020 | Incoming<br>resources | Resources<br>expended | Transfers      | Balance at<br>31 March<br>2021 |
|------------------------------------------------------------|----------------------------|-----------------------|-----------------------|----------------------------|-----------------------|-----------------------|----------------|--------------------------------|
|                                                            | £                          | £                     | £                     | £                          | £                     | £                     | £              | £                              |
| <b>B/fwd</b>                                               | <b>232,745</b>             | <b>30,884</b>         | <b>43,517</b>         | <b>220,112</b>             | <b>-</b>              | <b>23,409</b>         | <b>5,000</b>   | <b>191,703</b>                 |
| Edward Cadbury Charitable Trust                            | -                          | 1,000                 | -                     | 1,000                      | -                     | -                     | -              | 1,000                          |
| The Edward Gostling Foundation                             | -                          | 2,000                 | -                     | 2,000                      | -                     | -                     | (2,000)        | -                              |
| Rank Foundation                                            | -                          | 12,441                | (4,663)               | 7,778                      | -                     | (7,778)               | -              | -                              |
| WCC Cllr Bob Banks, Evesham South Division                 | -                          | 500                   | -                     | 500                        | 500                   | (1,000)               | -              | -                              |
| WCC Cllr Steve Mackay, Worcester St Peter Division         | -                          | 500                   | -                     | 500                        | 500                   | (1,000)               | -              | -                              |
| WCC Cllr Phil Grove, Hallow Division                       | -                          | 750                   | -                     | 750                        | -                     | (750)                 | -              | -                              |
| WCC Cllr Simon Geraghty, Riverside Division                | -                          | -                     | -                     | -                          | 400                   | (400)                 | -              | -                              |
| Didymus                                                    | -                          | 2,000                 | -                     | 2,000                      | -                     | (2,000)               | -              | -                              |
| The D'Oyly Carte Charitable Trust                          | -                          | 3,000                 | -                     | 3,000                      | -                     | -                     | -              | 3,000                          |
| Prime Foundation                                           | -                          | -                     | -                     | -                          | 748                   | -                     | -              | 748                            |
| The National Lottery Community Fund - Reaching Communities | -                          | 33,590                | (3,840)               | 29,750                     | 26,267                | (13,913)              | -              | 42,104                         |
| The National Lottery Community Fund - CCSF                 | -                          | -                     | -                     | -                          | 77,980                | (77,980)              | -              | -                              |
| Rank Foundation - Emergency Fund                           | -                          | -                     | -                     | -                          | 727                   | (727)                 | -              | -                              |
| Rank Foundation - Time 2 Shine                             | -                          | -                     | -                     | -                          | 25,554                | (10,338)              | -              | 15,216                         |
| Rank Foundation - Time 2 Shine Bursary                     | -                          | -                     | -                     | -                          | 1,000                 | (1,000)               | -              | -                              |
| Rank Foundation - Covid 19 Recovery fund                   | -                          | -                     | -                     | -                          | 25,000                | (25,000)              | -              | -                              |
| Sport England                                              | -                          | -                     | -                     | -                          | 5,275                 | (5,275)               | -              | -                              |
| Worcester City Council - Small grant for snoezey fest      | -                          | -                     | -                     | -                          | 2,000                 | -                     | -              | 2,000                          |
| Worcester City Council - Health & Hardship grant           | -                          | -                     | -                     | -                          | 2,500                 | (1,000)               | (1,500)        | -                              |
| Worcester City Council - Infection control grant           | -                          | -                     | -                     | -                          | 8,550                 | (8,550)               | -              | -                              |
| Tesco                                                      | -                          | -                     | -                     | -                          | 500                   | (500)                 | -              | -                              |
| Arts Council England                                       | -                          | -                     | -                     | -                          | 13,500                | -                     | -              | 13,500                         |
| Baily Thomas                                               | -                          | -                     | -                     | -                          | 10,000                | (10,000)              | -              | -                              |
| Baily Thomas - Emergency Grant                             | -                          | -                     | -                     | -                          | 10,000                | (10,000)              | -              | -                              |
|                                                            | <b>232,745</b>             | <b>86,665</b>         | <b>(52,020)</b>       | <b>267,390</b>             | <b>211,001</b>        | <b>(200,620)</b>      | <b>(8,500)</b> | <b>269,271</b>                 |

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 19 Restricted funds

(Continued)

Kitchen Extension - This fund represents grants received specifically for the purpose of improving the kitchen area at the charity's premises.

Hydro-therapy Pool - This fund has enabled the construction of a specialist hydrotherapy pool at the charity's premises, and is entirely represented by fixed assets. The fund balance is reduced annually by the depreciation in value of the pool at rates detailed in the accounting policies.

Buildings and Equipment/Equipment Fund - These funds represent grants and donations received specifically for the provision of new equipment.

Interactive Installation - A programme of digital and engagement activities were delivered with this funding, with a focus on supporting disabled people who face barriers to accessing public wellbeing services. These funds were received and utilised during the year for the installation of interactive equipment and also for the provision of staff to lead the programme. The remaining fund balance is represented by fixed assets.

Laslett's Charities - This fund represents monies received in connection the white room refit, of which the expenses were capitalised during this year.

The Rowlands Trust - This fund represents a grant received for an external garden structure which was repurposed in April 2020 to core costs.

The National Lottery Community Fund - Awards for All - This fund represents monies received in relation to delivering the Community Cohesion project.

Worcestershire County Council Short Breaks - This fund represents monies received in relation to delivering the Short Breaks contract.

Children in Need - This fund represents monies received in contribution towards delivering Sensory Play sessions.

The Eveson Trust - a grant received for sensory play equipment and core costs.

Prime Foundation - a grant received to be used for White room equipment.

The Leathersellers' Company Charitable Fund - donation received to go towards a new Soundbeam, screen, and staff training.

Pedmore Sporting Club Trust Fund - donation received for a new sound cradle.

Free Radio Cash - donation received for a new Rompa colour panel.

# WORCESTER SNOEZELN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 19 Restricted funds

(Continued)

The Percy Bilton Charity - donation received for a new amplifier and microphone stand.

WCC Cllr Matthew Jenkins, St Stephen Division - donation received for a new changing bed/equipment maintenance.

Leeds Building Society Foundation - donation received for a new changing bed and coronavirus support.

William A Cadbury Charitable Trust - donation received for Community Disability Awareness project.

Baron Davenport's Charity- received for Snoezey Sundays including staff costs and pool running costs.

Harrison Clarke Rickerbys' Charitable Trust - donation for piano and stand.

Edward Cadbury Charitable Trust- donation received for Community Disability Awareness project.

The Edward Gostling Foundation - money received towards sensory therapy.

Rank Foundation - received in 2019/20 year was for the Time to Shine Leader programme.

WCC Cllr Bob Banks, Evesham South Division - £500 donation received January 2020 for Electricity Consumer Unit or other centre maintenance and £500 donation received November 2020 for ventilation works.

WCC Cllr Steve Mackay, Worcester - St Peter Division - £500 donation received January 2020 for Electricity Consumer Unit/other maintenance and £500 donation received November 2020 for ventilation works.

WCC Cllr Phil Grove, Hallow Division - donation received for a new changing bed/equipment maintenance.

WCC Cllr Simon Geraghty, Riverside Division - donation received for ventilation works.

Didymus grant was for Music Service including staff costs.

The D'Oyly Carte Charitable Trust grant was for Music Performance at Snoezey Fest.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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### 19 Restricted funds

(Continued)

Prime Foundation - grant donation for music service equipment.

The National Lottery Community Fund - Reaching Communities - grant for Coffee Lounge project.

The National Lottery Community Fund - CCSF - Coronavirus community support funding.

Rank Foundation - Emergency Fund - grant donation for postage, software and IT support.

Rank Foundation - Time 2 Shine Leader programme.

Rank Foundation - Time 2 Shine Bursary for accountancy training.

Rank Foundation - Covid 19 Recovery Fund - emergency funding for salaries and other core costs.

Sport England - Emergency Fund - for maintenance, utilities and insurance costs.

Worcester City Council - Small grant for Snoezey fest - towards Snoezey fest.

Worcester City Council - Health & Hardship grant - towards activity days.

Worcester City Council - Infection Control grant - Covid-19 funding.

Tesco Bags of Help - Covid 19 Communities Fund - for staff costs, software, and craft materials.

Arts Council Engalnd - towards Snoezey Fest.

Baily Thomas Charitable Fund - towards music service.

Baily Thomas - Emergency Grant - To restart the delivery of service, emergency funding.

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

|                                   | <b>Movement<br/>in funds</b>       |                               |                                    |                               |                  |                                     |
|-----------------------------------|------------------------------------|-------------------------------|------------------------------------|-------------------------------|------------------|-------------------------------------|
|                                   | <b>Balance at<br/>1 April 2019</b> | <b>Incoming<br/>resources</b> | <b>Balance at<br/>1 April 2020</b> | <b>Resources<br/>expended</b> | <b>Transfers</b> | <b>Balance at<br/>31 March 2021</b> |
|                                   | <b>£</b>                           | <b>£</b>                      | <b>£</b>                           | <b>£</b>                      | <b>£</b>         | <b>£</b>                            |
| The Hopmarket Charity             | 3,500                              | -                             | 3,500                              | -                             | (3,500)          | -                                   |
| Worcester Community<br>Foundation | 5,000                              | -                             | 5,000                              | (2,608)                       | -                | 2,392                               |
|                                   | <u>8,500</u>                       | <u>-</u>                      | <u>8,500</u>                       | <u>(2,608)</u>                | <u>(3,500)</u>   | <u>2,392</u>                        |

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

### 21 Analysis of net assets between funds

|                                                    | Unrestricted<br>2021<br>£ | Designated<br>2021<br>£ | Restricted<br>2021<br>£ | Total<br>2021<br>£ | Unrestricted<br>2020<br>£ | Designated<br>2020<br>£ | Restricted<br>2020<br>£ | Total<br>2020<br>£ |
|----------------------------------------------------|---------------------------|-------------------------|-------------------------|--------------------|---------------------------|-------------------------|-------------------------|--------------------|
| Fund balances at 31 March 2021 are represented by: |                           |                         |                         |                    |                           |                         |                         |                    |
| Intangible fixed assets                            | 14,400                    | -                       | -                       | 14,400             | -                         | -                       | -                       | -                  |
| Tangible assets                                    | 65,890                    | -                       | 170,941                 | 236,831            | 71,301                    | -                       | 169,481                 | 240,782            |
| Current assets/(liabilities)                       | 66,431                    | 2,392                   | 98,330                  | 167,153            | 5,369                     | 8,500                   | 97,909                  | 111,778            |
|                                                    | <u>146,721</u>            | <u>2,392</u>            | <u>269,271</u>          | <u>418,384</u>     | <u>76,670</u>             | <u>8,500</u>            | <u>267,390</u>          | <u>352,560</u>     |

# **WORCESTER SNOEZELLEN CIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** ***FOR THE YEAR ENDED 31 MARCH 2021***

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### **22 Related party transactions**

There were no disclosable related party transactions during the year (2020 - none).