

WORCESTER SNOEZELLEN CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

WORCESTER SNOEZELN CIO

LEGAL AND ADMINISTRATIVE INFORMATION

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

WORCESTER SNOEZELLEN CIO

CONTENTS

	Page
Trustees' report	1 - 4
Statement of Trustees' responsibilities	5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 28

WORCESTER SNOEZELLEN CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

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

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

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 funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income from:</u>						
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
Total income		156,034	-	211,001	367,035	338,411
<u>Expenditure on:</u>						
Raising funds	7	2,637	-	-	2,637	11,204
Charitable activities	8	95,346	2,608	200,620	298,574	314,760
Total resources expended		97,983	2,608	200,620	301,211	325,964
Net incoming resources before transfers		58,051	(2,608)	10,381	65,824	12,447
Gross transfers between funds	13	12,000	(3,500)	(8,500)	-	-
Net income for the year/ Net movement in funds		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
Fund balances at 31 March 2021		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 general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes				
<u>Income from:</u>					
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
Total income		251,747	-	86,664	338,411
<u>Expenditure on:</u>					
Raising funds	7	11,204	-	-	11,204
Charitable activities	8	262,742	-	52,018	314,760
Total resources expended		273,946	-	52,018	325,964
Net incoming resources before transfers		(22,199)	-	34,646	12,447
Net income for the year/ Net movement in funds		(22,199)	-	34,646	12,447
Fund balances at 1 April 2019		98,869	8,500	232,744	340,113
Fund balances at 31 March 2020		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	£	£	£	£
Fixed assets					
Intangible assets	14		14,400		-
Tangible assets	15		236,831		240,782
			<u>251,231</u>		<u>240,782</u>
Current assets					
Debtors	16	12,667		4,941	
Cash at bank and in hand		168,832		119,700	
		<u>181,499</u>		<u>124,641</u>	
Creditors: amounts falling due within one year	17	(14,346)		(12,863)	
Net current assets			167,153		111,778
Total assets less current liabilities			<u>418,384</u>		<u>352,560</u>
Income funds					
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 SNOEZELEN 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 funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
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>
For the year ended 31 March 2020	<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 therapy 2021 £	Leisure and therapy 2020 £
	Leisure and therapy			<u>38,431</u>	<u>194,741</u>
5	Other trading activities				
				Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
	Fundraising events			<u>22,430</u>	<u>40,360</u>
6	Investments				
				Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
	Interest receivable			<u>12</u>	<u>163</u>
7	Raising funds				
				Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
	<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
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8 Charitable activities

	Leisure & Therapy 2021 £	Leisure & Therapy 2020 £
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>
Analysis by fund		
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 & Therapy 2021 £	2020 £
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 £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
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 Number	2020 Number
	13	15
Employment costs	2021 £	2020 £
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 £
Cost	
At 1 April 2020	-
Additions - separately acquired	14,400
At 31 March 2021	14,400
Amortisation and impairment	
At 1 April 2020 and 31 March 2021	-
Carrying amount	
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 land and buildings £	Plant and equipment £	Fixtures and fittings £	Music project £	Portacabins £	Total £
Cost						
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
Depreciation and impairment						
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
Carrying amount						
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 £	2020 £
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 £	2020 £
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 31 March 2021
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources 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
C/fwd	232,745	30,884	(43,517)	220,112	-	(23,409)	5,000	191,703

WORCESTER SNOEZELLEN CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Restricted funds

(Continued)

	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£	£	£
B/fwd	232,745	30,884	43,517	220,112	-	23,409	5,000	191,703
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)	-	-
	232,745	86,665	(52,020)	267,390	211,001	(200,620)	(8,500)	269,271

WORCESTER SNOEZELEN CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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

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

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:

	Movement in funds					
	Balance at 1 April 2019	Incoming resources	Balance at 1 April 2020	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£
The Hopmarket Charity	3,500	-	3,500	-	(3,500)	-
Worcester Community 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 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020 £	Designated 2020 £	Restricted 2020 £	Total 2020 £
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***

22 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).