

Charity Registration No. 1188079

WORCESTER SNOEZELLEN CIO

WS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

WORCESTER SNOEZELLEN 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

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WORCESTER SNOEZELN CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

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 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.

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 SNOEZELEN CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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 SNOEZELLEN CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

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

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 funds general 2022 £ | Unrestricted funds designated 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Total 2021 £ |
|---|-------|---|--|----------------------------------|--------------------|--------------------|
| | Notes | | | | | |
| Income from: | | | | | | |
| 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 |
| Total income | | 197,116 | - | 132,681 | 329,797 | 367,035 |
| Expenditure on: | | | | | | |
| Raising funds | 7 | 2,902 | - | - | 2,902 | 2,637 |
| Charitable activities | 8 | 161,607 | 2,392 | 132,287 | 296,286 | 298,574 |
| Total expenditure | | 164,509 | 2,392 | 132,287 | 299,188 | 301,211 |
| Net incoming resources before transfers | | 32,607 | (2,392) | 394 | 30,609 | 65,824 |
| Gross transfers between funds | 13 | (41,900) | 41,900 | - | - | - |
| Net (expenditure)/income for the year/ Net movement in funds | | (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 |
| Fund balances at 31 March 2022 | | 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 SNOEZELEN CIO

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

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

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

WORCESTER SNOEZELEN CIO

BALANCE SHEET

AS AT 31 MARCH 2022

| | | 2022 | | 2021 | |
|---|-------|----------------|----------------|----------------|----------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Intangible assets | 14 | | 11,520 | | 14,400 |
| Tangible assets | 15 | | 232,458 | | 236,831 |
| | | | <u>243,978</u> | | <u>251,231</u> |
| Current assets | | | | | |
| Debtors | 16 | 32,735 | | 12,667 | |
| Cash at bank and in hand | | 183,647 | | 168,832 | |
| | | <u>216,382</u> | | <u>181,499</u> | |
| Creditors: amounts falling due within one year | 17 | (11,367) | | (14,346) | |
| Net current assets | | | 205,015 | | 167,153 |
| Total assets less current liabilities | | | <u>448,993</u> | | <u>418,384</u> |
| Income funds | | | | | |
| 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

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 SNOEZELLEN 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 SNOEZELLEN CIO

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

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 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 funds general 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Total 2021 £ |
|---|---|----------------------------------|--------------------|--------------------|
| 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> |
| For the year ended 31 March 2021 | <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 therapy 2022 £ | Leisure and therapy 2021 £ |
|---------------------|-------------------------------------|-------------------------------------|
| Leisure and therapy | 125,371 | 38,431 |

5 Other trading activities

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

6 Investments

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

7 Raising funds

| | Unrestricted funds general 2022 £ | Unrestricted funds general 2021 £ |
|----------------------------------|---|---|
| <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 & Therapy 2022 £ | Leisure & Therapy 2021 £ |
|--|-----------------------------------|-----------------------------------|
| 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> |
| Analysis by fund | | |
| 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 & Therapy 2022 £ | Leisure & Therapy 2021 £ |
|-------------------------|-----------------------------------|-----------------------------------|
| 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 £ | Governance costs £ | 2022 Support costs £ | Governance costs £ | 2021 £ |
|-------------------------|--------------------|-----------------------|-------------------------|-----------------------|---------------|
| 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 Number | 2021 Number |
|-------------------------|----------------|----------------|
| | 12 | 13 |
| | | |
| Employment costs | 2022 | 2021 |
| | £ | £ |
| 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 £ |
|------------------------------------|---------------|
| Cost | |
| At 1 April 2021 and 31 March 2022 | 14,400 |
| Amortisation and impairment | |
| At 1 April 2021 | - |
| Amortisation charged for the year | 2,880 |
| | |
| At 31 March 2022 | 2,880 |
| Carrying amount | |
| 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 land and buildings | Plant and equipment | Fixtures and fittings | Music project | Portacabins | Total |
|------------------------------------|------------------------------------|------------------------|--------------------------|---------------|-------------|---------|
| | £ | £ | £ | £ | £ | £ |
| Cost | | | | | | |
| 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 |
| Depreciation and impairment | | | | | | |
| 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 |
| Carrying amount | | | | | | |
| 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 SNOEZELLEN 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 1 April 2020 | Incoming resources | Resources expended | Movement in funds Transfers | Balance at 1 April 2021 | Incoming resources | Resources expended | Movement in funds Transfers | Balance at 31 March 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 |
| C/fwd | 220,112 | 748 | 23,409 | 5,000 | 192,451 | 18,143 | 26,450 | - | 184,144 |

WORCESTER SNOEZELEN CIO

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

| 19 | Restricted funds | Balance at 1 April 2020 | Incoming resources | Resources expended | Transfers | Balance at 1 April 2021 | Incoming resources | Resources expended | Transfers | Balance at 31 March 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 1 April 2020 | Incoming resources | Resources expended | Transfers | Balance at 1 April 2021 | Incoming resources | Resources expended | Transfers | Balance at 31 March 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 |
| | 267,390 | 211,001 | 200,620 | 8,500 | 269,271 | 132,681 | 132,287 | - | - | 269,665 |

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

| | |
|---|--------------------|
| 19 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 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 1 April 2020 £ | Resources expended £ | Transfers £ | Balance at 1 April 2021 £ | Resources expended £ | Transfers £ | Balance at 31 March 2022 £ |
|--------------------------------------|---------------------------------|----------------------------|----------------|---------------------------------|----------------------------|----------------|----------------------------------|
| The Hopmarket Charity | 3,500 | - | (3,500) | - | - | - | - |
| Worcester Community Foundation | 5,000 | (2,608) | - | 2,392 | (2,392) | - | - |
| Wind up 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 SNOEZELLEN 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 2022 £ | Designated funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Unrestricted funds 2021 £ | Designated funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|------------------------------|---------------------------------|-------------------------------|-------------------------------|--------------------|---------------------------------|-------------------------------|-------------------------------|--------------------|
| 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***

22 Related party transactions

There were no disclosable related party transactions during the year (2021: none).

