

Charity Registration No. 1188079

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

# WORCESTER SNOEZELLEN CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# WORCESTER SNOEZELLEN CIO

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# **WORCESTER SNOEZELLEN CIO**

## **TRUSTEES' REPORT**

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

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

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

#### **Objectives and activities**

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

#### **Public Benefit:**

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

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

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

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

#### **Quality Assurance**

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

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

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

# **WORCESTER SNOEZELLEN CIO**

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

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

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

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

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

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

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

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

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

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

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

# **WORCESTER SNOEZELLEN CIO**

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

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

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

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

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

# **WORCESTER SNOEZELLEN CIO**

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

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

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

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

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

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

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

#### **Future Plans**

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

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

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

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

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

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

#### **Financial review**

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

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

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

# **WORCESTER SNOEZELLEN CIO**

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

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

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#### **Reserves policy**

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

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

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

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

E Rhodes (Chair)

R Blackburn (Vice-Chair)

V Blackburn

J Gage

(Resigned 5 December 2022)

B O'Connell

A Bard

R Curtis

J Haycock

J Parker

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

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

#### **Organisational structure**

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

#### **Risk Management**

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

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

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



# WORCESTER SNOEZELLEN CIO

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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

E Rhodes (Chair)

**Trustee**

23 November 2023

# **WORCESTER SNOEZELLEN CIO**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

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

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

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

# **WORCESTER SNOEZELLEN CIO**

## **INDEPENDENT EXAMINER'S REPORT**

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

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

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

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

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

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

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

**Sarah Morley ACA**  
Kendall Wadley LLP

Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

Dated: 23 November 2023

# WORCESTER SNOEZELLEN CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

### Current financial year

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

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

All income and expenditure derive from continuing activities.

# WORCESTER SNOEZELLEN CIO

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

**FOR THE YEAR ENDED 31 MARCH 2023**

Prior financial year

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

# WORCESTER SNOEZELLEN CIO

## BALANCE SHEET

AS AT 31 MARCH 2023

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

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

E Rhodes (Chair)  
Trustee

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

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

#### 1.1 Accounting convention

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

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

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

#### 1.4 Incoming resources

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

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

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

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

# WORCESTER SNOEZELLEN CIO

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

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

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

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

#### 1.6 Intangible fixed assets other than goodwill

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

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

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

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

#### 1.7 Tangible fixed assets

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

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

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

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

#### 1.8 Impairment of fixed assets

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

#### 1.9 Cash and cash equivalents

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



# WORCESTER SNOEZELLEN CIO

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

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

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

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

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

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

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

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

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

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

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

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

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

#### 1.11 Employee benefits

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

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

#### 1.12 Retirement benefits

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

# WORCESTER SNOEZELLEN CIO

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

### 2 Critical accounting estimates and judgements

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

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

### 3 Donations and legacies

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

# WORCESTER SNOEZELLEN CIO

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

### 3 Donations and legacies

(Continued)

#### Grants receivable for core activities

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

# WORCESTER SNOEZELEN CIO

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

### 4 Charitable activities

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

### 5 Other trading activities

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

### 6 Investments

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

### 7 Raising funds

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

# WORCESTER SNOEZELEN CIO

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

### 8 Charitable activities

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

### 9 Trustees

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

# WORCESTER SNOEZELLEN CIO

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

### 10 Support costs

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

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

# WORCESTER SNOEZELLEN CIO

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

### 11 Employees

The average monthly number of employees during the year was:

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

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

### 12 Taxation

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

### 13 Intangible fixed assets

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

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

### 14 Tangible fixed assets

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



# WORCESTER SNOEZELLEN CIO

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

### 15 Debtors

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

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

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

### 17 Retirement benefit schemes

#### Defined contribution schemes

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

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

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 18 Restricted funds

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

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

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 18 Restricted funds

(Continued)

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

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 18 Restricted funds

(Continued)

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

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 18 Restricted funds

(Continued)

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

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### 18 Restricted funds

(Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

# WORCESTER SNOEZELLEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 18 Restricted funds

(Continued)

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

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

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

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

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

The Edward Gostling Foundation: Money received towards sensory therapy

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

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

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

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

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

Didymus: A grant received for Music Service including staff costs

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

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

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

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 18 Restricted funds

(Continued)

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

Rank Foundation - Time 2 Shine Leader programme

Rank Foundation - Time 2 Shine Bursary for accountancy training

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

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

Worcester City Council - Small Grant for SnoezeyFest

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

Worcester City Council - Infection Control Grant

Worcestershire County Council - Short breaks grant received for care.

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

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

Baily Thomas Charitable Fund: A donation towards music service

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

B&Q Foundation - Restricted to sensory garden makeover.

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

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

Persimmon Charitable Foundation - Restricted to sensory garden makeover.

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



# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### 18 Restricted funds

(Continued)

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

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

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

Together Fund For Yoga project

Youth Music for music provision to cover salaries

Arnold Clark Community Foundation for trip to Slimbridge

Sanctuary Housing for bubble tubes & wall

Edward Gosling Foundation to cover operating and staffing costs

The Dumbreck Charity for a bubble tube

The Douglas Arter Foundation for a projector

Sutton Croft for training costs

Masonic Charitable Foundation for therapeutic play project

Social Enterprise Support Fund for therapeutic play project

# WORCESTER SNOEZELLEN CIO

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

### 19 Designated funds

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

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

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

# WORCESTER SNOEZELEN CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 20 Analysis of net assets between funds

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

# **WORCESTER SNOEZELLEN CIO**

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

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### **21 Related party transactions**

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