

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

WORCESTER SNOEZELLEN CIO

LEGAL AND ADMINISTRATIVE INFORMATION

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

WORCESTER SNOEZELLEN CIO

CONTENTS

	Page
Trustees' report	1 - 5
Statement of Trustees' responsibilities	6
Independent examiner's report	7
Statement of financial activities	8 - 9
Balance sheet	10
Notes to the financial statements	11 - 32

WORCESTER SNOEZELLEN CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

Objectives and activities

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

Public Benefit

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

Achievement of Public Benefit

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

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

Quality Assurance

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

WORCESTER SNOEZELLEN CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Review of Activities 2023 - 2024

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

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

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

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

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

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

WORCESTER SNOEZELLEN CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

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

Financial review

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

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

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

WORCESTER SNOEZELLEN CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

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

Future Plans

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

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

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

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

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

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

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

Structure, governance and management

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

WORCESTER SNOEZELLEN CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

E Rhodes (Chair)

R Blackburn (Vice-Chair)

V Blackburn

B O'Connell

A Bard

J Haycock

J Parker

R Procopiou

(Appointed 7 March 2024)

K Keenan

(Appointed 7 March 2024)

Recruitment and appointment of new trustees

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

Organisational structure

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

Risk Management

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

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

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

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

E Rhodes (Chair)

Trustee

17 October 2024

WORCESTER SNOEZELLEN CIO

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

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

Sarah Morley ACA

Kendall Wadley LLP

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Dated: 17 October 2024

WORCESTER SNOEZELLEN CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

All income and expenditure derive from continuing activities.

WORCESTER SNOEZELLEN CIO

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

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

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

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

All income and expenditure derive from continuing activities.

WORCESTER SNOEZELLEN CIO

BALANCE SHEET

AS AT 31 MARCH 2024

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

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

E Rhodes (Chair)
Trustee

WORCESTER SNOEZELLEN CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

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

WORCESTER SNOEZELLEN CIO

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

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
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1.7 Tangible fixed assets

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

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

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

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

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

WORCESTER SNOEZELLEN CIO

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

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 2024

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

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

WORCESTER SNOEZELEN CIO

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

3 Donations and legacies

(Continued)

Grants receivable for core activities

Children in Need	-	-	-	-
Laslett's Charities	-	6,063	6,063	5,845
Together Fund	-	-	-	4,000
WCC Cllr, Steve Mackay, St Peter Division	-	600	600	600
Arnold Clark	-	-	-	500
Rank Foundation	-	46,705	46,705	210
The Dumbreck Charity	-	-	-	500
Douglas Arter Foundation	-	-	-	500
Masonic Charitable Foundation	-	-	-	11,000
Sanctuary Housing	-	-	-	2,200
Edward Gostling Foundation	-	-	-	10,000
WCC Cllr Richard Udall, St Johns Division	-	500	500	-
The Patrick Trust	-	1,000	1,000	-
Sports Partnership Hereford and Worcestershire	-	2,359	2,359	-
Sutton Croft Ltd - HAF Winter Funding 2023	-	10,885	10,885	-
High Sheriff of Worcester	-	-	-	5,500
Six Masters Charity	-	-	-	2,000
Social Enterprise - Big Issue	-	-	-	14,100
WCC Cllr Simon Geraghty, Riverside Division	-	600	600	500
The National Lottery Community Fund - Reaching Communities	-	-	-	-
Youth Music	-	9,815	9,815	10,905
Arts Council England	-	9,900	9,900	1,500
Baily Thomas	-	-	-	-
Pedmore Sporting Club	-	-	-	3,794
WCC Cllr Mal Allcott	-	600	600	1,000
Worcester City Council - Small Grant	-	4,000	4,000	3,000
Government Grants Receivable	-	-	-	-
The Percy Bilton Charity	-	-	-	2,488
WCC Cllr Matthew Jenkins	-	-	-	550
B&Q	-	-	-	-
Boshier Hinton Foundation	-	-	-	-
Margeret Westwood Memorial Charity	-	-	-	-
Persimmon Charitable Foundation	-	-	-	-
Roger and Douglas Turner Charitable Trust	-	3,000	3,000	3,000
The Bruce Wake Charitable Fund	-	-	-	-
The Postcode Local Trust	-	-	-	-
Worcestershire Children's First HAF Grant	-	2,140	2,140	3,000
Worcester City Parish	-	-	-	500
Edgar E Lawley	-	-	-	-
Worcestershire County Council - Short breaks	-	-	-	5,562
Eveson Charitable Trust	-	-	-	20,000
The Kildare Trust	-	631,000	631,000	-
Co-Operaive Community Fund Grant	-	2,670	2,670	-
	-	731,837	731,837	112,754

WORCESTER SNOEZELEN CIO

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

4 Charitable activities

	Leisure and therapy 2024 £	Leisure and therapy 2023 £
Leisure and therapy	205,742	176,991

5 Other trading activities

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Fundraising events	23,344	11,767

6 Investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Interest receivable	1,346	482

7 Raising funds

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

WORCESTER SNOEZELLEN CIO

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

8 Charitable activities

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

9 Trustees

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

WORCESTER SNOEZELLEN CIO

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

10 Support costs

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

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

WORCESTER SNOEZELEN CIO

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

11 Employees

The average monthly number of employees during the year was:

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

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

12 Taxation

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

13 Transfers

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

14 Intangible fixed assets

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

WORCESTER SNOEZELEN CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Tangible fixed assets

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

WORCESTER SNOEZELLEN CIO

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

16 Debtors

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

17 Creditors: amounts falling due within one year

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

18 Retirement benefit schemes

Defined contribution schemes

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

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

WORCESTER SNOEZELEN CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds

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

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

WORCESTER SNOEZELLEN CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds

(Continued)

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

WORCESTER SNOEZELEN CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds

(Continued)

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

WORCESTER SNOEZELEN CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds

(Continued)

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

WORCESTER SNOEZELLEN CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds

(Continued)

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

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

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

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

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

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

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

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

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

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

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

WORCESTER SNOEZELEN CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds

(Continued)

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

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

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

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

The Edward Gostling Foundation - Money received towards sensory therapy

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

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

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

Rank Foundation - Time 2 Shine Leader programme

Rank Foundation - Time 2 Shine Bursary for accountancy training

Worcester City Council - Small Grant for SnoezeyFest

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

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

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

B&Q Foundation - Restricted to sensory garden makeover.

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

Persimmon Charitable Foundation - Restricted to sensory garden makeover.

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

WORCESTER SNOEZELEN CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds

(Continued)

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

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

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

Together Fund - A donation for Yoga project

Arnold Clark Community Foundation - A donation for trip to Slimbridge

Sanctuary Housing - A donation for bubble tubes & wall

The Dumbreck Charity - A donation for a bubble tube

The Douglas Arter Foundation - A donation for a projector

Masonic Charitable Foundation - A donation for therapeutic play project

Social Enterprise Support Fund - A donation for therapeutic play project

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

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

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

The Patrick Trust - Towards a security alarm.

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

WORCESTER SNOEZELEN CIO

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

19 Restricted funds

(Continued)

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

WORCESTER SNOEZELLEN CIO

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

20 Designated funds

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

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

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

WORCESTER SNOEZELLEN CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Analysis of net assets between funds

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

WORCESTER SNOEZELLEN CIO

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

22 Related party transactions

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