

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

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 K Keenan
Charity number	1188079
Registered office	3 Turnpike Close Oldbury Road Worcester WR2 6AB
Independent examiner	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

WORCESTER SNOEZELLEN CIO

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WORCESTER SNOEZELLEN CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

Objectives and activities

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

Public Benefit

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

Achievement of Public Benefit

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

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

Quality Assurance

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

WORCESTER SNOEZELLEN CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Review Of Activities April 2024- March 2025

Life Enhancing Provision

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

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

Feedback:

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

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

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

Review of Activities

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

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

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

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

WORCESTER SNOEZELLEN CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

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

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

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

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

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

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

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

WORCESTER SNOEZELLEN CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

Financial review

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

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

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

Reserves policy

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

WORCESTER SNOEZELEN CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Future Plans

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

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

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

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

We aim to continue to be Living Wage Employers.

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

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

Challenges

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

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

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

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

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

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

WORCESTER SNOEZELLEN CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

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

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

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

Recruitment and appointment of new trustees

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

Organisational structure

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

Risk Management

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

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

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

Compliance and Governance

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

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

E Rhodes (Chair)
Trustee

25 November 2025

WORCESTER SNOEZELLEN CIO

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

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

Sarah Morley ACA
Kendall Wadley LLP

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Dated: 25 November 2025

WORCESTER SNOEZELLEN CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

WORCESTER SNOEZELLEN CIO

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

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

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

WORCESTER SNOEZELLEN CIO

BALANCE SHEET

AS AT 31 MARCH 2025

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

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

E Rhodes (Chair)
Trustee

WORCESTER SNOEZELEN CIO

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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

WORCESTER SNOEZELLEN CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

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

WORCESTER SNOEZELLEN CIO

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

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Intangible fixed assets other than goodwill

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

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

Software	20% straight line
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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% straight line
Plant and equipment	5% straight line
Fixtures and fittings	5% straight line
Music project	10% straight line
Portacabins	10% straight line

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

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

WORCESTER SNOEZELLEN CIO

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

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

WORCESTER SNOEZELLEN CIO

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

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

WORCESTER SNOEZELLEN CIO

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

3 Donations and legacies

(Continued)

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

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Leisure and therapy	230,426	205,742

WORCESTER SNOEZELLEN CIO

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

5 Other trading activities

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Fundraising events	30,841	23,344

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,672	1,346

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staging fundraising events	2,213	2,699

WORCESTER SNOEZELEN CIO

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

8 Charitable activities

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

9 Trustees

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

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

WORCESTER SNOEZELLEN CIO

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

10 Support costs

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

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

11 Taxation

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

WORCESTER SNOEZELLEN CIO

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

12 Employees

The average monthly number of employees during the year was:

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

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

13 Transfers

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

14 Intangible fixed assets

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

WORCESTER SNOEZELEN CIO

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

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

WORCESTER SNOEZELLEN CIO

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

16 Debtors

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

17 Creditors: amounts falling due within one year

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

WORCESTER SNOEZELEN CIO

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

18 Restricted funds

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

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

WORCESTER SNOEZELEN CIO

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

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

WORCESTER SNOEZELEN CIO

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

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

WORCESTER SNOEZELEN CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

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

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

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

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

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

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

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

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

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

The Edward Gosling Foundation - Money received towards sensory therapy.

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

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

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

WORCESTER SNOEZELEN CIO

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

18 Restricted funds

(Continued)

Rank Foundation - Time 2 Shine Leader programme.

Worcester City Council - Small Grant for SnoezeyFest.

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

B&Q Foundation - Restricted to sensory garden makeover.

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

Persimmon Charitable Foundation - Restricted to sensory garden makeover.

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

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

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

Together Fund - A donation for a Yoga project.

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

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

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

The Douglas Arter Foundation - A donation for a projector.

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

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

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

WORCESTER SNOEZELEN CIO

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

18 Restricted funds

(Continued)

The Patrick Trust - Towards a security alarm.

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

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

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

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

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

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

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

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

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

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

Worcestershire Community Foundation - A grant received for Activity Wednesdays.

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

WORCESTER SNOEZELLEN CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Designated funds

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

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

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

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

20 Analysis of net assets between funds

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

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

WORCESTER SNOEZELLEN CIO

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

21 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	8,821	7,583

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

22 Related party transactions

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

23 Cash generated from operations

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