

**Registered number: 06800689**  
**Charity number: 1130149**

**SNAAP**

**(A company limited by guarantee)**

**Unaudited**

**Trustees' report and financial statements**

**for the year ended 31 March 2022**

## **SNAAP**

**(A company limited by guarantee)**

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**SNAAP**

(A company limited by guarantee)

**Reference and administrative details of the Charity, its Trustees and Advisers  
for the year ended 31 March 2022****Trustees**

Stephanie Swan, Chair  
Vanessa Oakes, Vice Chair  
Alan Newton  
Petra Rouse  
Caroline Vaile

**Company registered number**

06800689

**Charity registered number**

1130149

**Registered office**

Windchimes  
Reynolds Close  
Herne Bay  
Kent  
CT6 6DS

**Company secretary**

C N Wood

**Accountants**

Kreston Reeves LLP  
Chartered Accountants  
37 St Margaret's Street  
Canterbury  
Kent  
CT1 2TU

**Bankers**

Lloyds  
49 High Street  
Canterbury  
Kent  
CT1 2SE

## **SNAAP**

**(A company limited by guarantee)**

### **Trustees' report for the year ended 31 March 2022**

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **Coronavirus pandemic (Covid-19)**

Since December 2019, when the first recording of the Covid-19 virus was made in the Wuhan district of China, a high number of deaths has been recorded in the UK and around the world involving Covid-19. The UK Government introduced restrictions on the movement of people to try to restrict the spread of the virus in the UK and to reduce the impact on the NHS. These restrictions remained in various forms and, although there are signs that the pandemic is no longer serious, the impact on our daily lives continues to have an effect.

At all times SNAAP (Special Needs Advisory and Activities Project) followed the advice from the Government and the medical experts. In March 2020, SNAAP closed its clubs and activities in order to ensure the health and well-being of the children, their families and its staff was not endangered. However, as restrictions eased so SNAAP slowly opened its activities but always ensured the welfare of its users and staff was its top priority.

The families have fully supported the measures taken by SNAAP and communication with the families has played an important part in dealing with the effects of the government controls. We have been creative in opening up many clubs and activities using technology such as Zoom and other means to ensure social distancing is strictly adhered to. Our family support team has been working hard to ensure families receive the best advice and guidance during this difficult period.

The effects of the pandemic can be seen throughout the economy with job losses and employees being furloughed. The charity sector, being reliant on fund raising activities, has been severely affected and SNAAP has made great efforts to ensure that it is well placed to meet the challenges ahead.

The Government's vaccine programme to help overcome the pandemic is working and there are signs of an economic 'bounce back'. As life returns to normal, SNAAP will continue to step up its activities and support for its users and will continue to work hard to ensure adequate funding is available.

During the year SNAAP has worked hard to maintain sufficient reserves to ensure our core activities continue for the benefit of our users and their families.

## **SNAAP**

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**Trustees' report (continued)  
for the year ended 31 March 2022**

### **National Lottery Community Fund**

The Trustees are delighted to announce that SNAAP has been selected by the National Lottery Community Fund to be allocated a grant for five years from April 2021. The fund is to be used to for our Family Play Days and support our activities for disabled children and their families.

The National Lottery Community Fund is helping us provide much needed support to our activities. At SNAAP we are aware that the National Lottery and its players donate more than £500 million to charities, communities and voluntary groups each year. We are extremely grateful for the support and we thank National Lottery players.

All the Trustees and staff are proud to be a part of a family of fantastic organisations that are making communities across the UK better places to be.

### **BBC Children in Need**

The trustees are also pleased to announce that we have been selected to receive funding for 3 years from the BBC Children in Need Fund. This will be to provide a funding for a new service, Your Voice Matters, which will give disabled children a voice, inputting into our services as well as helping to influence the future of SNAAP.

### **Public benefit**

SNAAP's charitable purposes are for public benefit and fall within the description 'the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage' in the Charities Act.

### **Objectives and activities**

#### **a. Policies and objectives**

In planning our activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)' and ensure that, through regular consultation with our service users, we provide services that meet their needs.

Our focus remains on providing leisure and social activities for disabled children and young people and support and information to their parents and carers.

We seek feedback from our families continuously and this, along with monitoring and evaluating of our activities, ensures that our work remains focused on our stated aims and objectives and also proves we are providing high quality services.

We also ensure that the whole family's needs are taken into consideration, including non-disabled siblings when organising events.

We ask families to make a small contribution for many of SNAAP's activities, but if a family is unable to pay, due to its financial circumstances, we make sure the service is still available to them.

SNAAP works with a wide range of members of the public such as professionals, supporters, funders, interested parties and volunteers which therefore also benefits the general public.

For a list of all our activities visit our website [www.snaap.org.uk](http://www.snaap.org.uk).

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

## **SNAAP**

**(A company limited by guarantee)**

**Trustees' report (continued)  
for the year ended 31 March 2022**

### **Achievements and performance**

#### **a. Main achievements of the Charity**

During the financial year we continued to modify the range of services offered to disabled children and young people and their parents and carers in line with Government restrictions and guidance.

We have continued to make progress towards delivering targets set out in our strategic plan, a copy of which is available on our website [www.snaap.org.uk](http://www.snaap.org.uk)

We pride ourselves on quality service and innovation. We continually review our programme of activities to ensure we remain up to date in the provision of care and services. Our number one focus is disabled children and their families.

Our close co-operation with our sponsors, such as Canterbury City Council, Kent County Council (KCC) and the National Lottery Community Fund enables us to provide vital services such as Family Play Days, Saturday clubs and Holiday clubs for high-needs disabled children who live in Canterbury, Swale and Shepway districts.

We are based at Windchimes which is a dedicated disabled children's centre in Herne Bay. Through the centre or by direct contact we are often called upon to help a parent or carer. The support and advice we are able to provide is a core part of our service and is open to all families in need of our support.

Our dedicated family support officer provides information and bespoke one-to-one support to families, specifically targeted at those in crisis situations. We are pleased to be able to offer this valuable service which helps families deal with multiple problems they face from time-to-time. Our network ensures that no one is left alone at a critical time in their lives. When allowed, we also offer a monthly drop-in session at a local venue where families with disabled children can access information and advice.

Our Winter Wonderland made a welcome return in December with the opportunity for children to meet Father Christmas and enjoy the entertainment provided for the day. This year we held the event outdoors to ensure compliance with Covid restrictions, and although the weather was typical of December, cold and damp, an enjoyable day was had by all.

In recent years we have seen more mental health issues in our disabled children and young people and have addressed this by providing mindfulness sessions for small groups of children. At these sessions we share and teach simple ways of how to control anxiety and how to identify and manage triggers that might lead to disruptive behaviour. We have a support network for parents and carers of our children and young people, and, where possible, a parent/carer can meet a member of SNAAP staff in a café on a one-to-one basis to talk through issues.

Our programme of after school and school holiday leisure activities continued during the year, particularly our Stay and Play after school club and Zone Out youth club. Our creativity meant that we provided many activities, such as Zoom fitness, story-telling and targeted activities, the latter being particularly focussed for the young people who usually attend the youth club. When we were able to run activities in the school holidays, numbers often had to be restricted and bubbles had to be maintained as we were taking the children into the community.

## **SNAAP**

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### **Trustees' report (continued) for the year ended 31 March 2022**

#### **Achievements and performance (continued)**

We continued to run the KCC funded Saturday and school holiday clubs for high needs children when restrictions permitted. However, the numbers at these clubs were seriously restricted and we maintained 'bubbles' to keep both children and staff safe.

The "Community Share" scheme allows families to share unwanted items, such as clothes and toys, with other families. Following its success that we expanded the scheme to include food and other items from supermarkets which had been donated by members of the public or which would otherwise be discarded because of 'use by' dates. This simple and amazing idea fulfils a dual purpose in that families in need are supported by the "Community Share" scheme and items which would be destined for the landfill are "recycled" in the community.

We continue to maintain an extensive toy and resource library and the loan of resources has been very effective.

During the year we resumed the baby and toddler group, SNAAP-EY's, for children with additional needs. This is immensely popular with families and it allows our specialist team to provide advice and support to parents who are often feeling confused and isolated about the future for them and their child.

The accessible beach hut we lease in Whitstable continues to be a valuable and much appreciated facility by our families. We believe it is an important part in our provision of services and we were able to use it for a range of SNAAP activities in the summer. We also offer it to families for a small hire fee which proves popular during the summer holidays.

As we continue to develop new schemes, we use our website and social media tools, such as Facebook and Instagram, to publicise our new and existing services and connect with our service users. This multimedia approach enables us to communicate effectively with our families and supporters.

We would like to thank all those who have provided funding, advice and undertaken many challenges to support our charity during the year. Our thanks also go to Bambinoes in Whitstable and Seaside Shop in Herne Bay as well as the National Lotter Community Fund and BBC Children in Need.

On a sad note, Gordon Johnson, who retired as a Trustee after many years with SNAAP last year, died during 2021. Gordon worked tirelessly for the charity and we will always remember him for his long association and his contribution over the years.

Finally, we thank all SNAAP staff and volunteers for their hard work and professionalism during the year, so that disabled children and their families living in East Kent can benefit from SNAAP's services.

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

## **SNAAP**

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### **Trustees' report (continued) for the year ended 31 March 2022**

#### **b. Reserves policy**

The Reserves Policy is to ensure the stability of the mission, activities, employment, and ongoing operation of the organisation.

The General Reserve (£37,917) is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. The General Reserve may also be used for one-time, nonrecurring expenses that will build long-term capacity, such as staff development, research, or investment in infrastructure.

The General Reserve is not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of SNAAP for the General Reserve to be used and replenished within a reasonably short period of time.

The target minimum General Reserve is equal to six months of average operating costs. Based on the results over the last three years, this gives a minimum acceptable level of General Reserves of around £25,000. The Trustees shall review this annually to ensure that it remains appropriate to the Charity, and shall adjust it where considered to be necessary. The calculation of average monthly operating costs includes all recurring, predictable expenses such as salaries and benefits, rent, office, travel, and ongoing professional services. Depreciation and other non-cash expenses are not included in the calculation.

The Designated Reserve (£23,594) is to ensure sufficient money is available to meet redundancy costs in the event that the number of staff need to be reduced because of a lack of available funding or cessation of an activity.

Restricted Reserves (£45,574) are balances of funding secured for specific purposes, when the funding organisation requires the funding to be used on a project and where work is continuing. Costs against these funds are recorded as they are incurred.

#### **c. Review of financial position**

The total income for the year amounted to: £268,727 (£239,111 restricted and £29,616 unrestricted). The associated expenditure for the year was £301,358 (£253,230 restricted and £48,128 unrestricted). This gives a net deficit in funds for the year of £32,631 (there was a deficit on restricted funds of £14,119 and a deficit on unrestricted funds of £18,512). This deficit, when taken from the brought forward balance of reserves from 2020/2021, of £139,716, gives total reserves carried forward to 2021/22 of £107,085 (£45,574 restricted and £61,511 unrestricted). This is considered to be a reasonable level of funds to be carrying forward, given the current economic difficulties resulting from the Covid-19 pandemic, however the Trustees will of course continue to regularly monitor and forecast the financial position of the Charity in order to ensure that no funding issues arise.

We continue to ensure that funds donated for restricted purposes are properly recorded and accounted for. The principal sources of funds in 2021-22 were:

Kent County Council's Saturday and Summer Clubs in Swale, Canterbury and Shepway (restricted)	£118,817
Canterbury City Council Rise Grants programme	£6,500
National Lottery Community Fund	£46,963

This year, 86% (£259,860) of the expenditure can be attributed directly to SNAAP's core activities, with £272 to fundraising and £41,226 related to support and governance costs for the Charity.



## **SNAAP**

**(A company limited by guarantee)**

**Trustees' report (continued)  
for the year ended 31 March 2022**

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

#### **a. Constitution**

SNAAP is registered as a charitable company limited by guarantee, with company number 06800689 and was set up by a Trust Deed on 14 December 2004. The Charity is governed by a Memorandum and Articles of Association adopted on 22 June 2011.

The Charity's objects are principally for the relief of children and young persons with disabilities or special needs, living in the East Kent area, by the provision of information, advice and support to their parents, leisure activities for the children and young people and such other charitable activities as the Trustees in their absolute discretion shall decide.

#### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years after which they must be re-elected. All Trustees give their time voluntarily and received no benefits from the Charity. The Trustees hold an Annual General Meeting to which members and their families are invited.

#### **c. Organisational structure and decision-making policies**

The Charity is controlled by the Trustees, who meet on a regular basis and are responsible for the strategic direction of the Charity. The Trustees delegate the day-to-day responsibilities for the provision of activities, finance and fundraising of the Charity to the Manager. The Manager in turn is responsible for ensuring the Charity delivers its day to day operations and meets the aims and objectives of the Charity.

#### **d. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

#### **Plans for future periods and the effects of Covid-19**

The Trustees will continue to support the objectives of the Charity for the foreseeable future.

In assessing our commitments for 2022/23 we anticipate that there will be a shortfall in income to meet certain activities. We continue to believe that Covid-19 will affect our ability to provide some activities and it will be some time before the country and SNAAP have returned to normality. It is important that we recognise that this virus may stay in a variety of forms and we must be in a position to manage it accordingly; it will remain a key element in our planning for future years.

## **SNAAP**

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**Trustees' report (continued)  
for the year ended 31 March 2022**

### **Statement of Trustees' responsibilities**

The Trustees (who are also the Directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Companies Act 2006. 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.

Approved by order of the members of the Board of Trustees and signed on their behalf by:



**Stephanie Swan**

Chair of Trustees

Date: 9 September 2022

## **SNAAP**

**(A company limited by guarantee)**

### **Independent examiner's report for the year ended 31 March 2022**

#### **Independent examiner's report to the Trustees of SNAAP ('the Charity')**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

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

As the Trustees of the Charity (and its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

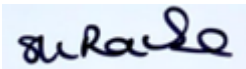
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 accounts to be reached.

Signed:



S M Rouse

Dated: 9 September 2022

FCCA DChA

**Kreston Reeves LLP**

Chartered Accountants

Canterbury

**SNAAP****(A company limited by guarantee)****Statement of financial activities (incorporating income and expenditure account)  
for the year ended 31 March 2022**

	<b>Note</b>	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
<b>Income from:</b>					
Donations and legacies	3	25,317	239,111	264,428	184,706
Charitable activities	4	600	-	600	-
Other trading activities	5	3,689	-	3,689	781
Investments	6	10	-	10	592
<b>Total income</b>		<b>29,616</b>	<b>239,111</b>	<b>268,727</b>	<b>186,079</b>
<b>Expenditure on:</b>					
Charitable activities	7	48,128	253,230	301,358	198,566
<b>Total expenditure</b>		<b>48,128</b>	<b>253,230</b>	<b>301,358</b>	<b>198,566</b>
<b>Net movement in funds</b>		<b>(18,512)</b>	<b>(14,119)</b>	<b>(32,631)</b>	<b>(12,487)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		80,023	59,693	139,716	152,203
Net movement in funds		(18,512)	(14,119)	(32,631)	(12,487)
<b>Total funds carried forward</b>		<b>61,511</b>	<b>45,574</b>	<b>107,085</b>	<b>139,716</b>

The notes on pages 12 to 24 form part of these financial statements.

**SNAAP****(A company limited by guarantee)****Registered number: 06800689****Balance sheet  
as at 31 March 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets		-	-
<b>Current assets</b>			
Debtors	10	628	496
Cash at bank and in hand		136,787	151,610
Creditors: amounts falling due within one year	11	(30,330)	(12,390)
<b>Total net assets</b>		<b>107,085</b>	<b>139,716</b>
<b>Charity funds</b>			
Restricted funds		45,574	59,693
Unrestricted funds		61,511	80,023
<b>Total funds</b>		<b>107,085</b>	<b>139,716</b>

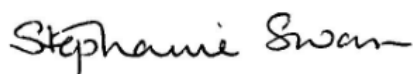
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

**Stephanie Swan**

Chair of Trustees

Date: 9 September 2022

The notes on pages 12 to 24 form part of these financial statements.

## **SNAAP**

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### **Notes to the financial statements for the year ended 31 March 2022**

#### **1. General information**

SNAAP is a company limited by guarantee in the United Kingdom. The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are set out on page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

SNAAP meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **2.2 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

##### **2.3 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

## **SNAAP**

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### **Notes to the financial statements for the year ended 31 March 2022**

## **2. Accounting policies (continued)**

### **2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Charitable activities are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### **2.5 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

### **2.6 Government grants**

Government grants are credited to the Statement of financial activities as the related expenditure is incurred.

### **2.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

### **2.8 Operating leases**

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

### **2.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **2.10 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## SNAAP

(A company limited by guarantee)

### Notes to the financial statements for the year ended 31 March 2022

## 2. Accounting policies (continued)

### 2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

### 2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### 2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

## 3. Income from donations and legacies

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	Total funds 2021 £
Donations	25,317	15,842	<b>41,159</b>	25,138
Grants	-	223,269	<b>223,269</b>	143,427
Furlough income	-	-	-	16,141
	<u>25,317</u>	<u>239,111</u>	<u><b>264,428</b></u>	<u>184,706</u>
Total 2021	<u><u>38,583</u></u>	<u><u>146,123</u></u>	<u><u>184,706</u></u>	



## SNAAP

(A company limited by guarantee)

### Notes to the financial statements for the year ended 31 March 2022

#### Analysis of grants

	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
CCC - Strategic Grant Fund	6,500	<b>6,500</b>	6,750
KCC - Festability	2,000	<b>2,000</b>	2,000
KCC - DCS Swale Term Time and Holiday Activities	49,815	<b>49,815</b>	49,815
KCC - DCS Canterbury Term Time and Holiday Activities	32,242	<b>32,242</b>	35,120
KCC - DCS Shepway Term Time and Holiday Activities	28,374	<b>28,374</b>	27,874
NHS - Confident Me	-	-	5,000
SNAAP-EY's	2,800	<b>2,800</b>	2,931
KCF - Resilience and Individual	-	-	7,437
Henry Smith Charity	6,500	<b>6,500</b>	6,500
KCC - Winter Wonderland / KCC Reconnect	4,466	<b>4,466</b>	-
Community Share	400	<b>400</b>	-
National Lottery Community Fund	46,963	<b>46,963</b>	-
The Barbara Ward Children Foundation	6,500	<b>6,500</b>	-
KCC - Pay It Forward Youth Club	920	<b>920</b>	-
BBC Children In Need	9,736	<b>9,736</b>	-
KCC - Pay It Forward SNAAP Gifts R Us	1,000	<b>1,000</b>	-
Peter Harrison Foundation	12,553	<b>12,553</b>	-
Colyer Fergusson Charitable Trust	10,500	<b>10,500</b>	-
Wasps Club	2,000	<b>2,000</b>	-
<b>Total grants</b>	<b>223,269</b>	<b>223,269</b>	143,427
Total 2021	143,427	143,427	

## SNAAP

(A company limited by guarantee)

### Notes to the financial statements for the year ended 31 March 2022

#### 4. Income from charitable activities

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Provision of information, advice and support regarding children with disabilities	600	<b>600</b>

#### 5. Other trading activities

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Fundraising income	3,689	-	<b>3,689</b>	781
Total 2021	733	48	781	

#### 6. Investment income

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Bank interest received	10	<b>10</b>	592
Total 2021	592	592	

**SNAAP****(A company limited by guarantee)****Notes to the financial statements  
for the year ended 31 March 2022****7. Charitable activities**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	Total funds 2021 £
<b>Direct Costs</b>				
Fundraising costs	272	-	<b>272</b>	38
Other staff costs	353	7,533	<b>7,886</b>	4,866
Cost of activities	27,043	66,312	<b>93,355</b>	31,590
Wages and salaries	12,336	138,083	<b>150,419</b>	119,601
National insurance	1,184	5,187	<b>6,371</b>	4,853
Pension costs	513	1,316	<b>1,829</b>	1,568
<b>Total 2022</b>	<b>41,701</b>	<b>218,431</b>	<b>260,132</b>	162,516
<b>Support costs</b>				
Advertising	-	-	-	231
Telephone	-	-	-	45
Computer costs	210	-	210	467
Office costs	31	-	31	226
Rent	1,606	-	1,606	2,446
Insurance	734	-	734	484
Printing, postage and stationery	239	9	248	209
Subscriptions	79	-	79	79
Bank and payroll charges	13	-	13	1,025
Staff welfare	1,150	-	1,150	-
Accountancy fees	1,618	410	2,028	1,938
Wages and salaries	678	31,536	32,214	27,241
National insurance	33	1,756	1,789	895
Pension costs	36	1,088	1,124	764
<b>Total support costs</b>	<b>6,427</b>	<b>34,799</b>	<b>41,226</b>	36,050
<b>Total charitable activities</b>	<b>48,128</b>	<b>253,230</b>	<b>301,358</b>	198,566
<b>Total 2021</b>	<b>73,570</b>	<b>124,996</b>	<b>198,566</b>	

## SNAAP

(A company limited by guarantee)

### Notes to the financial statements for the year ended 31 March 2022

#### 8. Staff costs

	2022 £	2021 £
Wages and salaries	182,633	146,842
National insurance	8,160	5,748
Pension costs	2,953	2,332
	<u>193,746</u>	<u>154,922</u>

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Employees	<u>34</u>	<u>33</u>

No employee received remuneration amounting to more than £60,000 in either year.

The total remuneration and benefits, including employer's national insurance contributions, received by the Charity's key management personnel during the year amounted to £43,221 (2021: £37,965).

#### 9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, expenses totalling £8 were reimbursed or paid directly to 1 Trustee (2021: £Nil).

#### 10. Debtors

	2022 £	2021 £
<b>Due within one year</b>		
Trade debtors	48	-
Prepayments and accrued income	580	496
	<u>628</u>	<u>496</u>

**SNAAP****(A company limited by guarantee)****Notes to the financial statements  
for the year ended 31 March 2022****11. Creditors: Amounts falling due within one year**

	<b>2022</b>	2021
	£	£
Trade creditors	<b>334</b>	-
Other creditors	<b>2,000</b>	-
Accruals and deferred income	<b>27,996</b>	12,390
	<b>30,330</b>	12,390
	<u><u>30,330</u></u>	<u><u>12,390</u></u>
	<b>2022</b>	2021
	£	£
Deferred income at 1 April 2021	<b>10,500</b>	1,645
Resources deferred during the year	<b>9,000</b>	10,500
Amounts released from previous periods	<b>(10,500)</b>	(1,645)
<b>Deferred income at 31 March 2022</b>	<b>9,000</b>	10,500
	<u><u>9,000</u></u>	<u><u>10,500</u></u>

**SNAAP**  
(A company limited by guarantee)

**Notes to the financial statements**  
for the year ended 31 March 2022

**12. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<b>Designated funds</b>					
Redundancy Fund	18,585	-	-	5,009	23,594
	<u>18,585</u>	<u>-</u>	<u>-</u>	<u>5,009</u>	<u>23,594</u>
<b>General funds</b>					
General Funds	61,438	29,616	(48,128)	(5,009)	37,917
Total Unrestricted funds	<u>80,023</u>	<u>29,616</u>	<u>(48,128)</u>	<u>-</u>	<u>61,511</u>

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<b>Restricted funds</b>					
CCC - The Strategic Grant Fund	-	6,500	(6,500)	-	-
CCC - Film Club	324	-	-	-	324
KCC - Festability	2,000	2,000	-	-	4,000
KCC - DCS Term Time Activities Canterbury	4,226	16,121	(20,297)	-	50
KCC - DCS Term Time Activities Swale	6,932	24,815	(31,147)	-	600
KCC - DCS Term Time Activities Shepway	3,706	13,374	(17,080)	-	-
KCC - DCS Holiday Activities Canterbury	3,725	16,121	(19,846)	-	-
KCC - DCS Holiday Activities Swale	7,297	25,000	(32,297)	-	-
KCC - DCS Holiday Activities Shepway	1,460	15,000	(16,460)	-	-
Buzz Canterbury	2,726	-	(8)	-	2,718
Wasps Club	-	2,676	(1,431)	-	1,245
Police & Crime - Specialist Library	355	-	(100)	-	255
SNAAP - EY's	4,370	2,800	(3,551)	-	3,619
Community Share	1,651	1,480	(284)	-	2,847
Beach Hut	450	105	(320)	-	235
KCC Winter Wonderland/KCC Reconnect	3,118	9,112	(11,559)	-	671
Youth Club	759	3,567	(2,118)	-	2,208
Stay and Play	3,673	1,513	(1,909)	-	3,277
Sports Club	2,857	-	-	-	2,857
Lady Mayoress of Canterbury - Family Support Worker	3,334	1,655	(4,989)	-	-
NHS - Confident Me	3,476	-	(2,586)	-	890
Henry Smith Charity	3,254	6,500	(7,456)	-	2,298
National Lottery Community Fund	-	46,963	(45,357)	-	1,606
Rotary Club of Sandwich - Family Support	-	2,600	-	-	2,600
The Barbara Ward Children Foundation	-	6,500	(4,187)	-	2,313
KCC - Pay It Forward Youth Club	-	920	(920)	-	-
KCC - Pay It Forward SNAAP Gifts R Us	-	1,000	(1,000)	-	-
BBC Children In Need	-	9,736	(3,760)	-	5,976
Peter Harrison Foundation	-	12,553	(7,568)	-	4,985
Colyer Fergusson Charitable Trust	-	10,500	(10,500)	-	-
	<u>59,693</u>	<u>239,111</u>	<u>(253,230)</u>	<u>-</u>	<u>45,574</u>
<b>Total of funds</b>	<u>139,716</u>	<u>268,727</u>	<u>(301,358)</u>	<u>-</u>	<u>107,085</u>

**Purposes of restricted funds**

CCC - The Strategic Grant Fund (formerly CCC - Single Gateway)  
The purpose of this grant is a contribution towards the core costs of the Charity.

**CCC - Film Club**

This provides a relaxed monthly film club at Windchimes and funding pays for the film license and staffing.

**KCC - Festability**

Festability. Providing SNAAP staff to this inclusive music festival enabling our families to attend. Staff provide support to our families including helping to manage behaviour, personal care and feeding.

**SNAAP**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**12. Statement of funds (continued)**

**KCC - Disabled Children's Service's Term Time Activities**

This funding paid for a regular specialist weekend club for disabled children and young people aged 8-17 living in the Canterbury, Swale and Shepway areas of Kent providing parents and carers with a short break while their children have fun.

**KCC - Disabled Children's Service's Holiday Activities**

This funding paid for a specialist play scheme for disabled children aged 8-17, in the Canterbury, Swale and Shepway districts run throughout the summer school holiday, providing parents and carers with a short break while their children have fun.

**Buzz Canterbury**

This scheme provides children, with less complex needs, a holiday playscheme. The children are aged 8-15.

**Wasps Club**

Funded by Robert Gavron, this is a structured after school club for disabled children aged 8-13 years.

**Police & Crime Kent**

Funds to pay for new books for our specialist library. These are free for our families to borrow and offer an extensive range of books on a range of issues concerning special needs and disability.

**Global's Make Some Noise - Family Activity Programme**

This funding provides Play Staff, a Cook and Family Support Worker at our Stay & Play club, as well as providing staff for family days out throughout school holidays.

**SNAAP - EY's**

A weekly drop in support group for parents and carers of babies and toddlers with additional needs.

**Community Share**

Ensuring families who are struggling to make ends meet have access to free food/toiletries and other essentials, including second hand children's clothes and shoes. Some of these items are donated by local supermarkets.

**Beach Hut**

Monies raised to gain access to a beach hut in Whitstable for use by SNAAP families.

**KCC Winter Wonderland/KCC Reconnect**

This funding helps us to provide this biennial event at Christmas which is held at Windchimes.

**Youth Club**

Funding supports all our weekly youth provision; Inclusive Us and Zone Out.

**Stay and Play**

This funding provides staffing to support this after-school drop-in group.

**Sports Club**

This funding supports our sports club which is held fortnightly in Canterbury for disabled children.

**Lady Mayoress of Canterbury - Family Support Worker**

The money raised from being one of the Lady Mayoress Charities is funding our Family Support Worker for 14 hours a week during term time.

**NHS - Confident Me**

Working in partnership to help children waiting for an assessment for autism and/or ADHD in the Canterbury area and to help children better manage their anxieties and behaviour, providing them with guidance and strategies over a six week period.

**Kent Community Foundation - Family Support Worker**

This fund provided additional hours to help our Family Support Worker manage the difficulties our families were facing during Covid-19.

**Henry Smith Charity**

Has funded our Stay & Play after school club for 2 years which includes Play Support Workers and a cook.

**National Lottery Community Fund**

Funds our family days out, family after school club, Stay & Play, and is helping develop volunteers and our social media.

**Rotary Club of Sandwich**

Part funds our Family Support Worker .

**The Barbara Ward Children Foundation**

Funds our school holiday playscheme Buzz, for children with less complex needs aged 8-13 years.

**SNAAP**  
(A company limited by guarantee)

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**12. Statement of funds (continued)**

KCC Pay it Forward Youth Club  
Funded training for our youth holiday scheme, Chill.

KCC Pay it Forward SNAAP Gifts R Us  
Funded Christmas presents to children at the women's refuge.

BBC Children In Need  
Funds our new children's participation project, Your Voice Matters.

Peter Harrison Foundation  
Funds our Family Support Worker who provide support, advice and information to parents and carers of disabled children.

Colyer Fergusson Charitable Trust  
Funds our youth activities including Zone Out, term time youth club, and Chill Zone, school holiday playscheme.

**Statement of funds - prior year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
<b>Designated funds</b>					
Redundancy Fund	18,585	-	-		18,585
	<u>18,585</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,585</u>
<b>General funds</b>					
General Funds	95,100	39,908	(73,570)		61,438
Total Unrestricted funds	<u>113,685</u>	<u>39,908</u>	<u>(73,570)</u>	<u>-</u>	<u>80,023</u>

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
<b>Restricted funds</b>					
CCC - Stategic Grant Fund	-	6,750	(6,750)	-	-
CCC - Film Club	324	-	-	-	324
KCC - Festability	-	2,000	-	-	2,000
KCC - DCS Term Time Activities Canterbury	650	16,121	(12,545)	-	4,226
KCC - DCS Term Time Activities Swale	837	24,816	(18,720)	-	6,932
KCC - DCS Term Time Activities Shepway	-	13,374	(9,668)	-	3,706
KCC - DCS Holiday Activities Canterbury	-	18,999	(15,274)	-	3,725
KCC - DCS Holiday Activities Swale	-	25,000	(17,703)	-	7,297
KCC - DCS Holiday Activities Shepway	-	14,500	(13,039)	-	1,460
Buzz Canterbury	4,265	-	(1,540)	-	2,726
Police & Crime - Specialist Library	-	500	(145)	-	355
Global's Make Some Noise - Family Activity Programme	1,424	-	(1,424)	-	-
SNAAP - EY's	4,522	2,931	(3,083)	-	4,370
Community Share	1,881	1,274	(1,504)	-	1,651
Beach Hut	625	700	(875)	-	450
Winter Wonderland	3,201	-	(83)	-	3,118
Youth Club	1,181	846	(1,268)	-	759
Stay and Play	5,519	103	(1,949)	-	3,673
Sports Club	3,366	-	(509)	-	2,857
Lady Mayoress of Canterbury - Family Support Worker	10,723	-	(7,389)	-	3,334
NHS - Confident Me	-	5,000	(1,524)	-	3,476
Kent Community Foundatuon - Family Support Worker	-	6,758	(6,758)	-	-
Henry Smith Charity	-	6,500	(3,246)	-	3,254
	<u>38,518</u>	<u>146,171</u>	<u>(124,996)</u>	<u>-</u>	<u>59,693</u>
<b>Total of funds</b>	<u>152,203</u>	<u>186,079</u>	<u>(198,566)</u>	<u>-</u>	<u>139,716</u>



## SNAAP

(A company limited by guarantee)

### Notes to the financial statements for the year ended 31 March 2022

#### 13. Analysis of net assets between funds

##### Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	82,841	54,574	<b>137,415</b>
Creditors due within one year	(21,330)	(9,000)	<b>(30,330)</b>
<b>Total</b>	<b>61,511</b>	<b>45,574</b>	<b>107,085</b>

##### Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	81,913	70,193	152,106
Creditors due within one year	(1,890)	(10,500)	(12,390)
<b>Total</b>	<b>80,023</b>	<b>59,693</b>	<b>139,716</b>

#### 14. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £2,953 (2021: £2,332). There were no contributions outstanding (2021: £Nil) at the Balance sheet date.

## SNAAP

(A company limited by guarantee)

### Notes to the financial statements for the year ended 31 March 2022

#### 15. Operating lease commitments

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2022</b>	2021
	£	£
Not later than 1 year	<b>6,115</b>	6,115

#### 16. Related party transactions

The Charity has not entered into any related party transactions during the financial year (2021: £Nil) and there are no balances outstanding at the Balance sheet date (2021: £Nil).

During the financial year the Trustees made cumulative donations to the Charity amounting to £899 (2021: £440).