

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

**SNAAP**

**(A company limited by guarantee)**

**Unaudited**

**Trustees' report and financial statements**

**for the year ended 31 March 2021**

## **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 2021**

#### **Trustees**

Stephanie Swan, Chair  
Vanessa Oakes, Vice Chair  
Alan Newton  
Gordon Johnson (resigned 31 July 2020)  
Petra Rouse  
Caroline Vaile (appointed 15 December 2020)

#### **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 2021**

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The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2020 to 31 March 2021. 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)**

In December 2019, the first recording of the Covid-19 virus was made in the Wuhan district of China and the virus spread to almost every country around the world. A high number of deaths have been recorded in the UK and around the world involving Covid-19.

In March 2020, the UK Government introduced severe 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 throughout the year, with a minor relaxation in the summer before the second wave of the pandemic occurred towards the end of 2020.

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.

The families fully supported the measures taken by SNAAP and communication with the families plays an important part in dealing with the side effects of the government controls. Since the lockdown 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 many 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 has introduced a vaccine programme to help overcome the pandemic and is confident that there will be an economic 'bounce back' once Government restrictions are lifted. As life returns to normal in 2021, SNAAP will step up its activities and support for its users and will continue to work hard to ensure adequate funding is available.

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

#### **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.

## **SNAAP**

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### **Trustees' report (continued) for the year ended 31 March 2021**

#### **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)'.

#### **Achievements and performance**

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

During the financial year we modified the range of services offered to disabled children and young people and their parents and carers in line with Government restrictions and guidance. However, 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 and Kent County Council (KCC) enables us to provide vital services such as 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.

## **SNAAP**

**(A company limited by guarantee)**

**Trustees' report (continued)  
for the year ended 31 March 2021**

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

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.

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 over a six week period. 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 also introduced a weekly virtual support network for parents and carers of our children and young people, and have also introduced 'Hug in a Mug' where a parent/carer can meet a member of SNAAP staff in a café on a one-to-one basis to talk through issues when permitted.

Our programme of after school and school holiday leisure activities was affected during the year, particularly our weekly Stay and Play after school club and fortnightly Zone Out youth club. However, 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.

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 we started at the end of 2018 allows families to share unwanted items, such as clothes and toys, with other families. Such is its success that we expanded this 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. During this pandemic there are more and more families in need of financial help, and 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.

When restrictions allow, the baby and toddler group, SNAAP-EY's, for children with additional needs is immensely popular with families. 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. Although we have been unable to use it regularly during the year because of Government restrictions, we believe it continues to be an important part in our provision of services. We were able to use it for a range of SNAAP activities in the summer and usually offer it to families for a small hire fee which also 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.

## **SNAAP**

**(A company limited by guarantee)**

### **Trustees' report (continued) for the year ended 31 March 2021**

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

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 and Seaside shops in Herne Bay who have chosen SNAAP as their charity beneficiary.

We also thank Gordon Johnson who retired as a Trustee after many years with SNAAP. Gordon worked tirelessly for the charity and we thank him for his long association and for his contribution over the years.

We welcome Cally Vaile as a Trustee. Cally was elected as a Trustee in December 2020 and brings a wealth of experience especially in the field of child health as well as the charity sector.

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.

##### **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 (£61,438) 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 (£18,585) 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 (£59,693) 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.

## **SNAAP**

**(A company limited by guarantee)**

### **Trustees' report (continued) for the year ended 31 March 2021**

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

The total income for the year amounted to: £186,079 (£146,171 restricted and £39,908 unrestricted). The associated expenditure for the year was £198,566 (£124,996 restricted and £73,570 unrestricted). This gives a net deficit in funds for the year of £12,487 (there was a surplus on restricted funds of £21,175 and a deficit on unrestricted funds of £33,662). This deficit, when taken from the brought forward balance of reserves from 2019/20, of £152,203, gives total reserves carried forward to 2021/22 of £139,716 (£59,693 restricted and £80,023 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 2020-21 were:

Kent County Council's Saturday and Summer Clubs in Swale, Canterbury and Shepway (restricted)	£112,809
Canterbury City Council Strategic Grant Fund (restricted)	£6,750

This year, 82% (£162,478) of the expenditure can be attributed directly to SNAAP's core activities, with £38 to fundraising and £36,050 related to support and governance costs for the Charity.

#### **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.



## **SNAAP**

**(A company limited by guarantee)**

**Trustees' report (continued)  
for the year ended 31 March 2021**

### **Structure, governance and management (continued)**

#### **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 2021/22 we anticipate that there will be a shortfall in income to meet certain activities. We believe that Covid-19 will continue to affect our ability to provide essential 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. The Trustees are of the opinion that the shortfall arising on specific activities will be met from General (Unrestricted) Reserves.

#### *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 to support our activities for disabled children and their families.

In selecting SNAAP to be part of their family a representative of the National Lottery Community Fund said that they are "proud to support the good work you do, using funding raised by National Lottery players for good causes. It's thanks to them that we give out more than £500 million to charities, community and voluntary groups each year".

SNAAP are grateful for their support and we thank National Lottery players for their support.

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.

## SNAAP

(A company limited by guarantee)

### Trustees' report (continued) for the year ended 31 March 2021

#### 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:

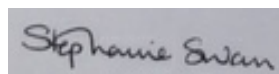
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject 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 on  
their behalf by:

25 June 2021

and signed on



**Stephanie Swan**  
Chair of Trustees

## **SNAAP**

**(A company limited by guarantee)**

### **Independent examiner's report for the year ended 31 March 2021**

#### **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 2021.

#### **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**

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:



Dated: 28 June 2021

S M Rouse

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 2021**

	<b>Note</b>	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
<b>Income from:</b>					
Donations and legacies	3	<b>38,583</b>	<b>146,123</b>	<b>184,706</b>	230,722
Other trading activities	4	<b>733</b>	<b>48</b>	<b>781</b>	4,667
Investments	5	<b>592</b>	<b>-</b>	<b>592</b>	1,025
<b>Total income</b>		<b>39,908</b>	<b>146,171</b>	<b>186,079</b>	236,414
<b>Expenditure on:</b>					
Charitable activities	6	<b>73,570</b>	<b>124,996</b>	<b>198,566</b>	243,631
<b>Total expenditure</b>		<b>73,570</b>	<b>124,996</b>	<b>198,566</b>	243,631
<b>Net movement in funds</b>		<b>(33,662)</b>	<b>21,175</b>	<b>(12,487)</b>	<b>(7,217)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<b>113,685</b>	<b>38,518</b>	<b>152,203</b>	159,420
Net movement in funds		<b>(33,662)</b>	<b>21,175</b>	<b>(12,487)</b>	<b>(7,217)</b>
<b>Total funds carried forward</b>		<b>80,023</b>	<b>59,693</b>	<b>139,716</b>	152,203

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 2021

	Note		2021 £	2020 £
<b>Current assets</b>				
Debtors	9	496	1,959	
Investments	10	-	50,000	
Cash at bank and in hand		151,610	103,689	
		<b>152,106</b>	<b>155,648</b>	
Creditors: amounts falling due within one year	11	(12,390)	(3,445)	
<b>Total net assets</b>			<b>139,716</b>	<b>152,203</b>
<b>Charity funds</b>				
Restricted funds			59,693	38,518
Unrestricted funds			80,023	113,685
<b>Total funds</b>			<b>139,716</b>	<b>152,203</b>

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

The members have not required the Charity 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 on and signed on their behalf by:

25 June 2021

Stephanie Swan

**Stephanie Swan**  
Chair of Trustees

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

## **SNAAP**

**(A company limited by guarantee)**

### **Notes to the financial statements for the year ended 31 March 2021**

#### **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.

## **SNAAP**

**(A company limited by guarantee)**

### **Notes to the financial statements for the year ended 31 March 2021**

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

##### **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.

##### **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 company'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.

Whilst the impact of the Covid-19 pandemic has been assessed by the Trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the Charity's future activities. However, taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

## **SNAAP**

**(A company limited by guarantee)**

### **Notes to the financial statements for the year ended 31 March 2021**

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

##### **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.

##### **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.



**SNAAP****(A company limited by guarantee)****Notes to the financial statements  
for the year ended 31 March 2021****3. Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Donations	22,442	2,696	<b>25,138</b>	56,240
Grants	-	143,427	<b>143,427</b>	174,482
Furlough income	16,141	-	<b>16,141</b>	-
<b>Total donations and legacies</b>	<b>38,583</b>	<b>146,123</b>	<b>184,706</b>	<b>230,722</b>
Total 2020	26,837	203,885	230,722	

**Analysis of grants**

	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
CCC - The Strategic Grant Fund (CCC - Single Gateway)	6,750	<b>6,750</b>	18,000
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	35,120	<b>35,120</b>	35,120
KCC - DCS Shepway Term Time and Holiday Activities	27,874	<b>27,874</b>	28,374
NHS - Confident Me (Autism Pilot)	5,000	<b>5,000</b>	3,329
SNAAP-EY's	2,931	<b>2,931</b>	-
KCF - Resilience and Individual	7,437	<b>7,437</b>	-
Henry Smith Charity	6,500	<b>6,500</b>	-
Tesco Groundwork - Sports Club	-	-	776
Mary Sheridan Charity - Early Years and Community Share	-	-	2,513
Global's Make Some Noise - Family Activity Programme	-	-	34,555
<b>Total grants</b>	<b>143,427</b>	<b>143,427</b>	<b>174,482</b>
Total 2020	174,482	174,482	

**SNAAP****(A company limited by guarantee)****Notes to the financial statements  
for the year ended 31 March 2021****4. Fundraising income**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Fundraising	733	48	<b>781</b>	4,667
Total 2020	3,234	1,433	<b>4,667</b>	

**5. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Bank interest received	592	<b>592</b>	1,025
Total 2020	1,025	<b>1,025</b>	

**SNAAP****(A company limited by guarantee)****Notes to the financial statements  
for the year ended 31 March 2021****6. Charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
<b>Direct costs</b>				
Fundraising costs	38	-	<b>38</b>	551
Other staff costs	794	4,072	<b>4,866</b>	12,710
Cost of activities	12,500	19,090	<b>31,590</b>	33,623
Wages and salaries	41,809	77,792	<b>119,601</b>	150,436
National insurance	1,157	3,696	<b>4,853</b>	4,320
Pension costs	599	969	<b>1,568</b>	1,290
<b>Total direct costs</b>	<b>56,897</b>	<b>105,619</b>	<b>162,516</b>	<b>202,930</b>
<b>Support costs</b>				
Advertising	-	231	<b>231</b>	-
Telephone	-	45	<b>45</b>	905
Computer costs	323	144	<b>467</b>	1,341
Office costs	206	20	<b>226</b>	763
Rent	2,368	78	<b>2,446</b>	5,607
Travel	-	-	-	28
Insurance	484	-	<b>484</b>	1,931
Printing, postage and stationery	176	33	<b>209</b>	2,146
Subscriptions	79	-	<b>79</b>	67
Bank and payroll charges	1,025	-	<b>1,025</b>	1,288
Sundry expenses	-	-	-	394
Accountancy fees	1,938	-	<b>1,938</b>	1,813
Wages and salaries	9,194	18,047	<b>27,241</b>	21,625
National insurance	116	779	<b>895</b>	1,897
Pension costs	764	-	<b>764</b>	896
<b>Total support costs</b>	<b>16,673</b>	<b>19,377</b>	<b>36,050</b>	<b>40,701</b>
<b>Total charitable activities costs</b>	<b>73,570</b>	<b>124,996</b>	<b>198,566</b>	<b>243,631</b>
Total 2020	51,837	191,794	243,631	

## SNAAP

(A company limited by guarantee)

### Notes to the financial statements for the year ended 31 March 2021

#### 7. Staff costs

	2021 £	2020 £
Wages and salaries	146,842	172,061
National insurance	5,748	6,217
Pension costs	2,332	2,186
	<u>154,922</u>	<u>180,464</u>

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

	2021 No.	2020 No.
Employees	<u>33</u>	<u>27</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 £37,965 (2020: £37,723).

## SNAAP

(A company limited by guarantee)

### Notes to the financial statements for the year ended 31 March 2021

#### 8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

#### 9. Debtors

	2021 £	2020 £
<b>Due within one year</b>		
Prepayments and accrued income	496	1,959
	<u>496</u>	<u>1,959</u>

#### 10. Current asset investments

	2021 £	2020 £
Short-term deposits	-	50,000
	<u>-</u>	<u>50,000</u>

#### 11. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	12,390	3,445
	<u>12,390</u>	<u>3,445</u>
	2021 £	2020 £
Deferred income at 1 April 2020	1,645	-
Resources deferred during the year	10,500	1,645
Amounts released from previous periods	(1,645)	-
<b>Deferred income at 31 March 2021</b>	<u>10,500</u>	<u>1,645</u>

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

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**12. Statement of funds**

**Statement of funds - current 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 - The Strategic 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)	-	2,725
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 / Autism Pilot	-	5,000	(1,524)	-	3,476
Kent Community Foundation - 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>

**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.

**SNAAP**  
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**Notes to the financial statements**  
**for the year ended 31 March 2021**

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

**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.

**KCC - Disabled Children's Service's Term Time Activities (formerly Saturday Club)**

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 (formerly Summer Play Scheme)**

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 (formerly KCC Disabled Children's Services Buzz (Canterbury))**

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

**St Nicholas School**

To provide activities and support to pupils of the school in agreement with the school.

**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.

**Winter Wonderland**

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 (formerly Whitehead Monckton Charitable Foundation - 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 / Autism Pilot**

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

**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.

**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.

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

**Notes to the financial statements**  
**for the year ended 31 March 2021**

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

**Statement of funds - prior year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
<b>Designated funds</b>					
Redundancy Fund	13,596	-	-	4,989	18,585
Buzz Canterbury	4,789	-	(4,789)	-	-
	<u>18,385</u>	<u>-</u>	<u>(4,789)</u>	<u>4,989</u>	<u>18,585</u>
<b>General funds</b>					
General Funds	116,041	31,096	(47,048)	(4,989)	95,100
Total Unrestricted funds	<u>134,426</u>	<u>31,096</u>	<u>(51,837)</u>	<u>-</u>	<u>113,685</u>

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
<b>Restricted funds</b>					
CCC - The Statagic Grant Fund	-	18,000	(18,000)	-	-
CCC - Film Club	445	-	(121)	-	324
KCC - Festability	-	2,000	(2,000)	-	-
KCC - DCS Term Time Activities Canterbury	-	16,121	(15,471)	-	650
KCC - DCS Term Time Activities Swale	-	24,815	(23,978)	-	837
KCC - DCS Term Time Activities Shepway	-	13,374	(13,374)	-	-
KCC - DCS Holiday Activities Canterbury	-	18,999	(18,999)	-	-
KCC - DCS Holiday Activities Swale	-	25,000	(25,000)	-	-
KCC - DCS Holiday Activities Shepway	-	15,000	(15,000)	-	-
Buzz Canterbury	-	4,568	(303)	-	4,265
St Nicholas School	309	-	(309)	-	-
Global's Make Some Noise - Family Activity Programme	2,014	34,555	(35,145)	-	1,424
SNAAP - EY's	5,484	3,997	(4,959)	-	4,522
Community Share	1,000	1,112	(232)	-	1,881
Beach Hut	-	2,615	(1,990)	-	625
Winter Wonderland	3,121	80	-	-	3,201
Youth Club	3,160	1,905	(3,884)	-	1,181
Stay and Play	3,663	3,400	(1,544)	-	5,519
Sports Club	5,798	1,382	(3,814)	-	3,366
Lady Mayoress of Canterbury - Family Support Worker	-	15,066	(4,343)	-	10,723
NHS - Autism Pilot	-	3,329	(3,329)	-	-
	<u>24,994</u>	<u>205,318</u>	<u>(191,794)</u>	<u>-</u>	<u>38,518</u>
<b>Total of funds</b>	<u>159,420</u>	<u>236,414</u>	<u>(243,631)</u>	<u>-</u>	<u>152,203</u>



**SNAAP****(A company limited by guarantee)****Notes to the financial statements  
for the year ended 31 March 2021****13. Summary of funds****Summary of funds - current year**

	<b>Balance at 1 April 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 March 2021 £</b>
Designated funds	18,585	-	-	18,585
General funds	95,100	39,908	(73,570)	61,438
Restricted funds	38,518	146,171	(124,996)	59,693
	<u>152,203</u>	<u>186,079</u>	<u>(198,566)</u>	<u>139,716</u>

**Summary of funds - prior year**

	<b>Balance at 1 April 2019 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 March 2020 £</b>
Designated funds	18,385	-	(4,789)	4,989	18,585
General funds	116,041	31,096	(47,048)	(4,989)	95,100
Restricted funds	24,994	205,318	(191,794)	-	38,518
	<u>159,420</u>	<u>236,414</u>	<u>(243,631)</u>	<u>-</u>	<u>152,203</u>

## SNAAP

(A company limited by guarantee)

### Notes to the financial statements for the year ended 31 March 2021

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

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

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	92,413	59,693	<b>152,106</b>
Creditors due within one year	(12,390)	-	<b>(12,390)</b>
<b>Total</b>	<b>80,023</b>	<b>59,693</b>	<b>139,716</b>

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

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Current assets	117,130	38,518	155,648
Creditors due within one year	(3,445)	-	(3,445)
<b>Total</b>	<b>113,685</b>	<b>38,518</b>	<b>152,203</b>

#### 15. 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 £2,332 (2020: £2,186). There were no contributions outstanding (2020: £Nil) at the Balance sheet date.

#### 16. Operating lease commitments

At 31 March 2021 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	<b>6,115</b>	6,115

#### 17. Related party transactions

The Charity has not entered into any related party transactions during the financial year (2020: £Nil) and there are no balances outstanding at the Balance Sheet date (2020: £Nil).