

COMPANY REGISTRATION NUMBER: 06800689
CHARITY REGISTRATION NUMBER: 1130149

SNAAP
Company Limited by Guarantee
Financial Statements
31 March 2025

BURGESS HODGSON LLP
Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

SNAAP
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2025

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SNAAP

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Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	SNAAP
Charity registration number	1130149
Company registration number	06800689
Principal office and registered office	Windchimes Reynolds Close Herne Bay Kent CT6 6DS
The trustees	Stephanie Swan, Chair Alan Newton Petra Rouse Caroline Vaile Sabrina Boyle
Company secretary	C N Wood
Auditor	Burgess Hodgson LLP Chartered accountants & statutory auditor Camburgh House 27 New Dover Road Canterbury Kent CT1 3DN
Bankers	Lloyds TSB Plc 49 High Street Canterbury Kent CT1 2SE

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

Structure, governance and management

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2024 to 31 March 2025. 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.

Chair's report

As a charity, we have been providing activities and support to children and young people with additional needs and their families in East Kent for 21 years – and our Manager, Carrie Wood, has been at the helm, helping the services to grow and flex according to need whilst maintaining high standards.

In the past year, the national context in which we work has remained challenging: the cost of living, inflation and, the national shortage of care workers, which affects our ability to recruit and retain sessional playworkers. In October 2024 the new government set out a budget which increased National Insurance and the national minimum wage. These measures, along with other employment policies to be introduced, may have some impact on SNAAP and its services but we hope these will be minimal. However, I am able to report that SNAAP remains in good shape going forward into 2025-26.

In the past twelve months:

- We have run nearly 100 different in-person activities across school holidays with spaces for more than 1,500 children including. Outside school holidays we ran: weekly after-school sessions of Stay 'n' Play, weekly sessions of the extremely popular and expanding under 5's SNAAP-EY's club, a fortnightly youth club and, with renewed funding from KCC, Saturday and holiday clubs for children and young people with complex needs in Canterbury, Sittingbourne and Shepway districts.
- Following the end of funding from Children in Need, the frequent meetings of the participation group ceased. We reflected on the group's impact on our services, and concluded that focusing on a small group of young people with less complex needs meant that we were not reaching or hearing from many of our service users and particularly those with more complex needs. Therefore, although a small participation group will continue and meet less frequently, we are trialing other ways to increase participation and to hear a wider cross section of voices. These include: using a white board, post it notes or magnetic PECs symbols at clubs to capture comments, feelings and feedback.
- We introduced a new scheme 'Positive Parents' aimed at giving parents some 'me time' to do mindfulness activities whilst chatting and supporting each other and thus becoming a little less reliant on SNAAP. The session is limited to 12 people and the first sessions with activities of

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

vision board creation, glass painting and rock writing were fully booked. There is also a dedicated WhatsApp group for the participants, managed by SNAAP staff. Members of the group have supported and celebrated their own life achievements, they have told us they value the quality time the sessions provide, and they really look forward to coming. A second group started in the autumn which means spaces for 24 parents are provided.

- We have continued to run our Community Share scheme where any of our families experiencing extreme financial hardship can come to us for help – for food, school uniform, clothes, toiletries or nappies.
- Our family support service continues to be in high demand with more difficult and challenging referrals received by us. We do our best to support and help as much as we are able and to signpost families to other services when appropriate.
- We are working to streamline and improve our recording, monitoring and booking systems by introducing bespoke electronic systems being funded through the National Lottery grant. As well as improving the booking procedure, we aim to capture more meaningful data to report to our many funders.
- We are delighted that one of our previous service users joined us as a volunteer and subsequently has been appointed as play support worker. He supported and now works at several of the regular clubs. It is truly delightful to watch how he is flourishing.

On behalf of the Trustees, I wish to thank all our funders, supporters and volunteers for everything they do for SNAAP- whether it is practical help or financial support through grants, donations or fundraising- their contributions are greatly appreciated.

Thanks also to our amazing staff; our core team and our wider team of play support workers. The amount of energy, creativity and expertise they put into the service is outstanding. Nothing would happen for our families without them.

My thanks to my colleagues on the Board of Trustees who give so generously of their time to make sure that SNAAP can provide services that best meet the needs of our families.

Finally, thank you to our families who trust us to care and develop their children and young people, We appreciate you sharing your concerns which helps us improve and also when you tell us when something has gone well which make us feel proud of how we are helping your lives be better.

National Lottery Community Fund

In April 2021 the Trustees announced that SNAAP had been selected by the National Lottery Community Fund to be allocated a grant for five years. The fund is to be used for our Family Days and Stay 'n' Play.

The National Lottery Community Fund is helping us provide much needed activities for our families. 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

In September 2021 the trustees announced that we had been selected to receive funding for 3 years from the BBC Children in Need Fund. This is to provide a funding for "Our Voice Matters" which gives

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

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.

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. Organisation 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.

e. Plans for the future

The Trustees will continue to support the objectives of the Charity for the foreseeable future. In assessing our commitments for 2025/26 we anticipate that there will be a shortfall in income to meet certain activities. We believe that issues affecting the country, such as the recent increase in National Insurance and minimum wage will affect our ability to provide some activities. It is important that we recognise the issues facing the charity sector, in general, and be in a position to manage accordingly; it will remain a key element in our planning for future years.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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.

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)'.

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Year ended 31 March 2025

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

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, including Kent County Council (KCC) and the National Lottery Community Fund enables us to provide vital services such as Family Days, after school clubs, youth clubs and holiday clubs for children with lower-level special needs and Saturday 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 able, we also offer a monthly drop-in session at a local venue where families with disabled children can access information and advice.

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 'n' Play after school club and Zone Out youth club.

We continue to run the KCC funded Saturday and school holiday clubs for children with complex needs. We monitor the number of children at these clubs to get the maximum benefit for the children.

Community Share is dedicated to supporting families in need by providing essential items such as food parcels, sanitary products, and toiletries. The scheme helps ease the financial burden on households facing hardship, ensuring that everyone has access to basic necessities. Community Share fosters a spirit of solidarity and care within the community.

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

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Our baby and toddler group, SNAAP-EY's, for children with additional needs is immensely popular with families and 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.

We fulfil our Safeguarding duties and responsibilities with robust policies, which are regularly reviewed, and provide staff and volunteer with comprehensive bespoke training. We have monitoring and reporting systems in place for safeguarding and regard it a priority in our activities and services.

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 who have undertaken many challenges to support our charity during the year. Our thanks go to Bambinoes in Whitstable, Sandwich Rotary and Seaside Shop in Herne Bay as well as the National Lottery Community Fund.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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 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 three 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 £45,000. The Trustees shall review this periodically 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 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 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.

The Reserves at 31st March 2025 are:

General Reserve	£52,316
Designated Reserve	£30,260
Restricted Reserve	£55,090

c. Review of financial position

The total income for the year amounted to: £334,334 (£272,633 restricted and £61,701 unrestricted). The associated expenditure for the year was £327,421 (£266,413 restricted and £61,008 unrestricted). This gives a net surplus in funds for the year of £6,913 (there was a surplus on restricted funds of £6,220 and a surplus on unrestricted funds of £693). This surplus, when added to the brought forward balance of reserves from 2023/2024, of £130,753 gives total reserves carried forward to 2025/2026 of £137,666 (£55,090 restricted and £82,576 unrestricted). This is considered to be a

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

c. Review of financial position (continued)

reasonable level of funds to be carrying forward, given the current economic difficulties, however the Trustees will continue to regularly monitor and forecast the financial position of the Charity in order to ensure that no funding issues arise.

The principal sources of funds in 2024-25 were:

	<u>Type</u>	<u>£</u>
Kent County Council's Saturday and Summer Clubs in Swale, Canterbury and Shepway	Restricted	145,820
National Lottery Community Fund	Restricted	54,646

This year, 90% (£296,293) of the expenditure can be attributed directly to SNAAP's core activities, with £634 to fundraising and £30,494 related to support and governance costs for the Charity.

Trustees' responsibilities statement

The trustees, who are also directors 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

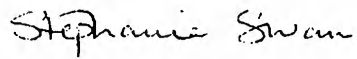
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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

The trustees' annual report was approved on^{12 June 25}..... and signed on behalf of the board of trustees by:



Stephanie Swan, Chair
Trustee

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Independent Auditor's Report to the Members of SNAAP *(continued)*

Year ended 31 March 2025

Independent examiner's report to the trustees of SNAAP

I report to the charity trustees on my examination of the accounts of SNAAP (the 'charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

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

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



Roderick Archibald
Burgess Hodgson
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

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Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	54,248	272,633	326,881	319,506
Income and Endowments Charitable activities	6	1,488	-	1,488	500
Other trading activities	7	5,308	-	5,308	11,918
Investment income	8	657	-	657	620
Total income		<u>61,701</u>	<u>272,633</u>	<u>334,334</u>	<u>332,544</u>
Expenditure					
Expenditure on charitable activities	9,10	61,008	266,413	327,421	380,578
Total expenditure		<u>61,008</u>	<u>266,413</u>	<u>327,421</u>	<u>380,578</u>
Net (expenditure)/income and net movement in funds		<u>693</u>	<u>6,220</u>	<u>6,913</u>	<u>(48,034)</u>
Reconciliation of funds					
Total funds brought forward		81,883	48,870	130,753	178,787
Total funds carried forward		<u>82,576</u>	<u>55,090</u>	<u>137,666</u>	<u>130,753</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 25 form part of these financial statements.

SNAAP

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	15	2,868	5,569
Cash at bank and in hand		160,890	147,736
		<u>163,758</u>	<u>153,305</u>
Creditors: amounts falling due within one year	16	26,092	22,552
Net current assets		<u>137,666</u>	<u>130,753</u>
Total assets less current liabilities		<u>137,666</u>	<u>130,753</u>
Net assets		<u>137,666</u>	<u>130,753</u>
Funds of the charity			
Restricted funds		55,090	48,870
Unrestricted funds		<u>82,576</u>	<u>81,883</u>
Total charity funds	18	<u>137,666</u>	<u>130,753</u>

For the year ending 31 March 2025, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;

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

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

These financial statements were approved by the board of trustees and authorised for issue on 12 June 2025 and are signed on behalf of the board by:

Stephanie Swan

Stephanie Swan, Chair
Trustee

The notes on pages 14 to 25 form part of these financial statements.

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Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Windchimes, Reynolds Close, Herne Bay, Kent, CT6 6DS.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. Each member of the Charity will undertake to contribute such amount as may be required (not exceeding £20) to the Charity's assets if it should be wound up, either whilst a member or within one year of his or her membership ceasing.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	39,420	7,951	47,371
HMRC Gift Aid	1,572	–	1,572
Grants			
Grants receivable	13,256	264,682	277,938
	54,248	272,633	326,881
		...	
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	49,599	11,773	61,372
HMRC Gift Aid	1,118	–	1,118

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Grants receivable	17,744	239,272	257,016
	<u>68,461</u>	<u>251,045</u>	<u>319,506</u>

6. Income and endowments charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Provision of information, advice & support regarding children with disabilities	1,488	-	1,488

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Provision of information, advice & support regarding children with disabilities	<u>500</u>	<u>-</u>	<u>500</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Fundraising income	<u>5,308</u>	<u>-</u>	<u>5,308</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising income	<u>11,547</u>	<u>371</u>	<u>11,918</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	657	657	620	620

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activities	35,804	261,123	296,927
Support costs (including governance)	25,204	5,290	30,494
	<u>61,008</u>	<u>266,413</u>	<u>327,421</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	47,443	295,284	342,727
Support costs	28,002	9,849	37,851
	<u>75,445</u>	<u>305,133</u>	<u>380,578</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	296,927	22,240	319,167	372,088
Governance costs	8,254	-	8,254	8,490
	<u>305,181</u>	<u>22,240</u>	<u>327,421</u>	<u>380,578</u>

11. Analysis of support costs

	Support costs £	Total 2025 £	Total 2024 £
Staff costs	20,679	20,679	27,408
Premises and other costs	1,561	1,561	1,953
	<u>22,240</u>	<u>22,240</u>	<u>29,361</u>

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,650	2,075

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	237,627	256,119
Social security costs	12,413	11,608
Employer contributions to pension plans	3,982	4,363
	<u>254,022</u>	<u>272,090</u>

The average head count of employees during the year was 49 (2024: 46). The average number of employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	<u>49</u>	<u>46</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £Nil).

During the year ended 31 March 2025, expenses totalling £Nil were reimbursed or paid directly to Trustees (2024: £nil).

15. Debtors

	2025	2024
	£	£
Trade debtors	<u>2,868</u>	<u>5,569</u>

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	23,436	18,157
Accruals and deferred income	<u>2,656</u>	<u>4,395</u>
	<u>26,092</u>	<u>22,552</u>

17. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,982 (2024: £4,363).

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfer In/(Out)	At 31 March 2025
	£	£	£		£
General funds	<u>81,883</u>	<u>48,445</u>	<u>(61,008)</u>	<u>13,256</u>	<u>82,576</u>

	At 1 April 2023	Income	Expenditure	Transfer In/(Out)	At 31 March 2024
	£	£	£		£
General funds	<u>76,200</u>	<u>81,128</u>	<u>(75,445)</u>	<u>-</u>	<u>81,883</u>

Restricted funds

	At 1 April 2024	Income	Expenditure	Transfer In/(Out)	At 31 March 2025
	£	£	£		£
Restricted Fund	<u>48,870</u>	<u>285,889</u>	<u>(266,413)</u>	<u>(13,256)</u>	<u>55,090</u>

	At 1 April 2023	Income	Expenditure	Transfer In/(Out)	At 31 March 2024
	£	£	£		£
Restricted Fund	<u>102,587</u>	<u>251,416</u>	<u>(305,133)</u>	<u>-</u>	<u>48,870</u>

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

Restricted funds - current year

	Balance at 1 April 2024	Income	Expenditure	Transfer In/(Out)	Balance at 31 March 2025
	£	£	£		£
Buzz Club	2,718	5,360	(2,293)		5,785
The Barbara Ward Children's Foundation	1,200	-	(1,200)		-
KCC - DCS Holiday Activities Canterbury	-	22,343	(20,312)	(2,031)	-
KCC - DCS Term time Activities Canterbury	-	23,957	(21,779)	(2,178)	-
BBC Children in Need	1,456	-	(1,456)		-
Community Share	3,180	840	(1,604)		2,415
The Openwork Foundation	-	14,487	(11,648)		2,839
RG Hill Charitable Trust	-	1,500	-		1,500
Lapland	5,427	-	(5,427)		-
National Lottery Community Fund	-	54,646	(54,406)		240
NHS Confident Me & Tics Tourette Support Group	11,974	-	(10,297)		1,677
KCC - DCS Holiday Activities Shepway	-	24,968	(22,698)	(2,270)	-
KCC - DCS Term Times Activities Shepway	-	24,788	(22,535)	(2,253)	-
SNAAP-EY's	3,217	5,000	(5,267)		2,950
Stay & Play	1,793	4,732	(3,309)		3,216
KCC - DCS Holiday Activities Swale	-	24,863	(22,603)	(2,260)	-
KCC - DCS Term Time Activities Swale	-	24,901	(22,637)	(2,264)	-
Winter Wonderland	2,940	1,500	(1,133)		3,307
Youth Club	3,545	2,004	(3,476)		2,073
Colyer Ferguson Charitable Trust	-	20,000	-		20,000
The Edward Gostling Foundation	6,800	-	(6,800)		-
The Julia and Hans Rausing Trust	870	10,000	(9,960)		910
Garfield Weston Foundation	3,750	-	(3,750)		-
The Masonic Charitable Foundation	-	5,000	(3,744)		1,256
The Baily Thomas Charitable Fund	-	11,000	(8,078)		2,922
The Hardy Family Foundation	-	4,000	-		4,000
	48,870	285,889	(266,413)	(13,256)	55,090

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

Restricted funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfer In/(Out)	Balance at 31 March 2024 £
Beach Hut	671	–	(671)	–	–
Buzz Club	2,718	–	–	–	2,718
The Barbara Ward Children's Foundation	7,414	–	(6,214)	–	1,200
KCC - DCS Holiday Activities Canterbury	–	22,227	(22,227)	–	–
KCC - DCS Term time Activities Canterbury	–	20,137	(20,137)	–	–
BBC Children in Need	4,808	9,098	(12,450)	–	1,456
Colyer Ferguson Charitable Trust	2,436	–	(2,436)	–	–
Community Share	2,701	840	(361)	–	3,180
KCC - DCS Term Time Activities Dover	4,168	20,106	(24,274)	–	–
Kent Community Foundation	5,500	–	(5,500)	–	–
 The True Colours Trust	 3,336	 –	 (3,336)	 –	 –
Lapland	29,696	–	(24,269)	–	5,427
National Lottery Community Fund	–	54,224	(54,224)	–	–
NHS Confident Me	18,423	–	(6,449)	–	11,974
Rotary Club of Sandwich	1,509	–	(1,509)	–	–
KCC - DCS Holiday Activities Shepway	–	22,256	(22,256)	–	–
KCC - DCS Term Times Activities Shepway	–	17,896	(17,896)	–	–
SNAAP-EY's	2,051	3,371	(2,205)	–	3,217
Stay & Play	3,866	3,765	(5,837)	–	1,793
KCC - DCS Holiday Activities Swale	–	22,102	(22,102)	–	–
KCC - DCS Term Time Activities Swale	–	22,226	(22,226)	–	–
Winter Wonderland	645	4,015	(1,720)	–	2,940
 Youth Club	 2,645	 3,153	 (2,253)	 –	 3,545
BBC Children in Need Money Heroes	–	1,000	(1,000)	–	–
The Edward Gostling Foundation	10,000	–	(3,200)	–	6,800
The Julia and Hans Rausing Trust	–	10,000	(9,130)	–	870
Garfield Weston Foundation	–	15,000	(11,250)	–	3,750
 Totals	 102,587	 251,416	 (305,133)	 --	 48,870

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	108,668	55,090	163,758
Creditors less than 1 year	(26,092)	-	(26,092)
Net assets	82,576	55,090	137,666

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	104,435	48,870	153,305
Creditors less than 1 year	(22,552)	-	(22,552)
Net assets	81,883	48,870	130,753

20. Purpose of restricted funds

- Buzz Canterbury
This scheme provides children with less complex needs, a holiday play scheme. The children are aged 8-13 and is funded by Kent Community Foundation and The Whitehead Monkton.
- The Barbara Ward Children Foundation
Funded our school holiday playscheme Buzz, for children with less complex needs aged 8-13 years.
- 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.
- 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.
- BBC Children in Need
Funded our children's participation project, Our Voice Matters.
- Community Share
Ensuring families who are struggling to make ends meet have access to free food/toiletries and other essentials.

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Purpose of restricted funds (continued)

- **The Openwork Foundation**
This fund helps fund our Family Support Worker.
- **R G Hills Charitable Trust)**
This part funds our Family Support Assistant to enable us to support more families.
- **Lapland**
Money raised by Justin Legge for children who attend Windchimes short break unit to visit a Lapland experience.
- **National Lottery Community Fund**
Funds our family days out, family after school club, Stay & Play, and is helping develop volunteers, our social media and monitoring systems.
- **NHS - Confident Me & Tic's & Tourettes**
Funding supports our 6-week course, Confident Me, which provides support and strategies for children who are struggling to manage their behaviour or anxieties. Also developing support for parents and carers whose children have Tics and/or Tourette's.
- **SNAAP- EY's**
A weekly drop-in support group for parents and carers of babies and toddlers with additional needs.
- **Stay and Play**
The income from families helps support this after-school scheme.
- **Winter Wonderland**
This funding helps us to provide this biennial event at Christmas which is held at Windchimes.
- **Youth Club**
Income supports all our weekly youth provision; Chill and Zone Out.
- **Colyer Fergusson Charitable Trust**
Funds our youth activities including Zone Out and Chill Zone, school holiday playscheme.
- **The Edward Gostling Foundation**
This fund helps fund our Family Support Worker.
- **The Julia and Hans Rausing Trust**
Part funds our core operational running costs
- **Garfield Weston Foundation**
Part funded our core operational running costs

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Purpose of restricted funds (continued)

- The Masonic Charitable Foundation
Part funds our core operational running costs
- The Baily Thomas Charitable Fund
Part funds our core operational running costs
- The Hardy Family Foundation
Part funds our core operational running costs

21. Related parties

The charity has entered into related party transactions during the financial year of £560 (2024: £nil) and there are no outstanding balances at the year-end (2024: £nil).

During the financial year the Trustees made cumulative donations of £1,077 (2024: £920) to the charity.

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Company Limited by Guarantee

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

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Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	47,371	61,372
HMRC Gift Aid	1,572	1,118
Grants receivable	277,938	257,016
	<u>326,881</u>	<u>319,506</u>
Income and Endowments Charitable activities		
Provision of information, advice & support regarding children with disabilities	1,488	500
	<u></u>	<u></u>
Other trading activities		
Fundraising income	5,308	11,918
	<u></u>	<u></u>
Investment income		
Bank interest receivable	657	620
	<u></u>	<u></u>
Total income	<u>334,334</u>	<u>332,544</u>
Expenditure		
Expenditure on charitable activities		
Fundraising Cost	634	455
Wages and salaries	237,627	256,119
Employer's NIC	12,413	11,608
Pension costs	3,982	4,363
Rent	6,115	6,115
Insurance	3,891	2,912
Other establishment	36,642	70,095
Other costs (inc training)	8,079	17,504
Legal and professional fees	3,378	3,211
Telephone	1,579	1,547
Other office costs	4,487	4,679
Staff Welfare	343	407
Computer	6,584	—
Bank fees	1,667	1,563
	<u>327,421</u>	<u>380,578</u>
Total expenditure	<u>327,421</u>	<u>380,578</u>
Net (expenditure)/income	<u>6,913</u>	<u>(48,034)</u>

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Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Fundraising	634	455
Wages and salaries	218,163	228,319
Employer's NIC	7,876	8,308
Pension costs	2,427	2,776
Rent	5,707	5,409
Advertising	0	115
Insurance	3,081	2,072
Cost of activities	36,642	69,980
Other staff costs (inc training)	8,079	17,504
Telephone	1,579	1,547
Other office costs	4,487	4,679
Computer	6,584	-
Bank fees	1,667	1,563
	<u>296,926</u>	<u>342,727</u>
Support costs		
Wages and salaries	15,691	23,186
Employer's NIC	3,669	2,867
Pension costs	1,319	1,355
Rent	408	706
Insurance	810	840
Staff welfare	343	407
	<u>22,240</u>	<u>29,361</u>
Governance costs		
Wages and salaries	3,773	4,614
Employer's NIC	868	433
Pension costs	236	232
Accountancy fees	3,377	3,211
	<u>8,254</u>	<u>8,490</u>
Expenditure on charitable activities	<u>327,421</u>	<u>380,578</u>