

COMPANY REGISTRATION NUMBER: 06800689
CHARITY REGISTRATION NUMBER: 1130149

SNAAP
Company Limited by Guarantee
Financial Statements
31 March 2026

SNAAP
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2026

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SNAAP

Company Limited by Guarantee

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

Year ended 31 March 2026

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 2026.

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 Limited 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 2026

Structure, governance and management

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2025 to 31 March 2026. 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

The national context in which we work continues to be challenging with a high cost of living, inflation and local authorities struggling to balance their books leading to lower funding being available for service provision for vulnerable groups. This national fiscal position continues to cause financial pressure on all of us.

The increase in Employer's National Insurance contributions from April 2025 has had a negative impact on many charities – with some larger charities having to reduce their workforce to enable continued operation.

Charitable funding is becoming more difficult as people and companies feel the effects of Government decisions on their income. It is unlikely that this situation will improve over this Government's lifetime. SNAAP is working harder than ever to secure sufficient funding to continue providing the full range of its services in 2026 and beyond by:

- accelerating fundraising efforts
- increasing publicity
- applying to many trusts and foundations.

Reflecting on our activities over the past twelve months:

- We ran nearly 100 different in-person activities across school holidays with attendance by more than 1,100 children. Outside school holidays we ran:
 - weekly after-school sessions of Stay 'n' Play
 - weekly sessions of the extremely popular under 5's SNAAP-EY's club
 - a fortnightly youth club
- Saturday and holiday clubs for children and young people with complex needs in Canterbury, Sittingbourne and Shepway districts funded by Kent County Council
- In the summer, we trialled sessions of a new scheme: 'Connect and Play' which aimed to bring parents together to support each other. We have sufficient staff on hand to look after the children while the parents sit, talk and exchange ideas.
- We continue to run our 'Positive Parents' scheme aimed at giving parents some 'me time' to do mindfulness activities whilst chatting and supporting each other. The number of people attending each session is limited but due to its popularity, we introduced a second group of parents, ensuring more parents experience some 'me time'.
- 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.

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

Year ended 31 March 2026

Structure, governance and management *(continued)*

- Our family support service continues to be in high demand with more difficult and challenging referrals received by us. We support and help as much as possible and signpost families to other services when appropriate. In the past twelve months we have provided advice and support to more than 750 families
- We continued to implement bespoke electronic systems leading to improved recording, monitoring and booking of our activities, and improving our ability to capture more meaningful data to report to our funders. We have also taken time to strengthen and streamline other internal systems to ensure the documentation is dealt with more efficiently.
- Our flagship biennial event, Winter Wonderland, where for one day Windchimes is transformed into a beautiful and enchanted land where our families can experience the magic of Christmas including a visit to Santa Claus was an outstanding success.

My thanks go to:

- 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.
- our amazing staff including our wider team of play support workers. The amount of energy, creativity and expertise they input to the service is outstanding. Nothing would happen for our families without them!
- 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.

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 used for our Family Days and Stay 'n' Play – 2025-2026 was the final year of this grant funding.

The National Lottery Community Fund has helped 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. Long term funding is extremely important to charities and enables us to develop infrastructure and efficiencies.

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.

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.

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

Year ended 31 March 2026

Structure, governance and management (continued)

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 2026/27 we anticipate that there will be a shortfall in income to meet certain activities. We believe that issues affecting the country, such as the 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 2026

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 aged 0-25 as well as 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 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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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2026

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 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 with funding from Kent County Council (KCC) to run 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.

Our programme of after school and school holiday leisure activities continued during the year, particularly our Stay 'n' Play after school club and Youth services. As part of the Stay 'n' Play provision, we provide an optional hot meal at teatime for children, and parents are also able to eat at no additional cost, if they wish. This helps alleviate some of the financial burden families face in providing food for their children and themselves

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. 2025/26 was the final year of the contract, and we secured a further two years funding from April 2026.

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.

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Year ended 31 March 2026

Our baby and toddler group, SNAAP-EY's, for babies and pre-school age 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 after diagnosis.

We help families navigate statutory systems and regulation whilst recognising the financial pressures within the statutory sector.

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 many charitable trusts and foundations including the National Lottery Community Fund.

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

Year ended 31 March 2026

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 four 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 £40,000. 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 needs 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 2026 are:

General Reserve	£94,407
Designated Reserve	£30,000
Restricted Reserve	£81,075

c. Review of financial position

The total income for the year amounted to: £422,035 (£317,993 restricted and £104,042 unrestricted). The associated expenditure for the year was £354,219 (£292,008 restricted and £62,211 unrestricted). This gives a net surplus in funds for the year of £67,816 (there was a surplus on restricted funds of £25,985 and a surplus on unrestricted funds of £41,831). This surplus, when added to the brought forward balance of reserves from 2024/2025, of £137,666 gives total reserves carried forward to 2026/2027 of £205,482 (£81,075 restricted and £124,407 unrestricted). This is considered to be a

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

Year ended 31 March 2026

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 2025-26 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	58,110

This year, 91% (£322,556) of the expenditure can be attributed directly to SNAAP's core activities, with £708 to fundraising and £30,955 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 2026

The trustees' annual report was approved on 30 June 2026 and signed on behalf of the board of trustees by:

A handwritten signature in cursive script that reads "Stephanie Swan".

Stephanie Swan, Chair
Trustee

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

Year ended 31 March 2026

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 2026.

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.

 15th 2026

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 2026

			2026		2025
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	88,561	316,228	404,789	326,881
Income and Endowments Charitable activities	6	1,500	1,765	3,265	1,488
Other trading activities	7	13,576	-	13,576	5,308
Investment income	8	405	-	405	657
Total income		<u>104,042</u>	<u>317,993</u>	<u>422,035</u>	<u>334,334</u>
Expenditure					
Expenditure on charitable activities	9,10	62,211	292,008	354,219	327,421
Total expenditure		<u>62,211</u>	<u>292,008</u>	<u>354,219</u>	<u>327,421</u>
Net (expenditure)/income and net movement in funds		<u>41,831</u>	<u>25,985</u>	<u>67,816</u>	<u>6,913</u>
Reconciliation of funds					
Total funds brought forward		82,576	55,090	137,666	130,753
Total funds carried forward		<u>124,407</u>	<u>81,075</u>	<u>205,482</u>	<u>137,666</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.

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Statement of Financial Position
31 March 2026

	Note	2026 £	2025 £
Current assets			
Debtors	15	2,499	2,868
Cash at bank and in hand		229,367	160,890
		<u>231,866</u>	<u>163,758</u>
Creditors: amounts falling due within one year	16	(26,384)	(26,092)
Net current assets		205,482	137,666
Total assets less current liabilities		205,482	137,666
Net assets		<u>205,482</u>	<u>137,666</u>
Funds of the charity			
Restricted funds		81,075	55,090
Unrestricted funds		124,407	82,576
Total charity funds	18	<u>205,482</u>	<u>137,666</u>

For the year ending 31 March 2026, 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 30 June 2026, and are signed on behalf of the board by:



Stephanie Swan, Chair
Trustee

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

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Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2026

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 2026

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 2026

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 2026 £
Donations			
Donations	70,739	18,914	89,653
HMRC Gift Aid	4,566	-	4,566
Grants			
Grants receivable	13,256	297,314	310,570
	<u>88,561</u>	<u>316,228</u>	<u>404,789</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	39,420	7,951	47,371
HMRC Gift Aid	1,572	-	1,572

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
Grants receivable	13,256	264,682	277,938
	<u>54,248</u>	<u>272,633</u>	<u>326,881</u>

6. Income and endowments charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £
Provision of information, advice & support regarding children with disabilities	1,500	1,765	3,265

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

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £
Fundraising income	13,576	-	13,576

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Fundraising income	5,308	-	5,308

8. Investment income

	Unrestricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Total Funds 2025 £
Bank interest receivable	405	405	657	657

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £
Charitable activities	41,016	282,248	323,264
Support costs (including governance)	21,195	9,760	30,955
	<u>62,211</u>	<u>292,008</u>	<u>354,219</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activities	35,804	261,123	296,927
Support costs	25,204	5,290	30,494
	<u>61,008</u>	<u>266,413</u>	<u>327,421</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2026 £	Total fund 2025 £
Charitable activities	323,264	23,191	346,455	319,167
Governance costs	7,764	-	7,764	8,254
	<u>331,028</u>	<u>23,191</u>	<u>354,219</u>	<u>327,421</u>

11. Analysis of support costs

	Support costs £	Total 2026 £	Total 2025 £
Staff costs	22,635	22,635	20,679
Premises and other costs	556	556	1,561
	<u>23,191</u>	<u>23,191</u>	<u>22,240</u>

12. Independent examination fees

	2026 £	2025 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,835</u>	<u>2,650</u>

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

13. Staff costs

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

	2026	2025
	£	£
Wages and salaries (inc redundancy cost)	264,289	237,627
Social security costs	14,090	12,413
Employer contributions to pension plans	4,272	3,982
	<u>282,651</u>	<u>254,022</u>

	2026	2025
	48	49
Average number of staff	<u>48</u>	<u>49</u>

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

14. Trustee remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2025 - £Nil).

During the year ended 31 March 2026, expenses totalling £Nil were reimbursed or paid directly to Trustees (2025: £nil).

15. Debtors

	2026	2025
	£	£
Trade debtors	<u>2,499</u>	<u>2,868</u>

16. Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	21,518	23,436
Deferred income	4,866	2,656
	<u>26,384</u>	<u>26,092</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 £4,272 (2025: £3,982).

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2025	Income	Expenditure	Transfer In/(Out)	At 31 March 2026
	£	£	£		£
General funds	<u>82,576</u>	<u>90,786</u>	<u>(62,211)</u>	<u>13,256</u>	<u>124,407</u>

	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>

Restricted funds

	At 1 April 2025	Income	Expenditure	Transfer In/(Out)	At 31 March 2026
	£	£	£		£
Restricted Fund	<u>55,090</u>	<u>331,249</u>	<u>(292,008)</u>	<u>(13,256)</u>	<u>81,075</u>

	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>

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

Restricted funds - current year

	Balance at 1 April 2025	Income	Expenditure	Transfer In/(Out)	Balance at 31 March 2026
	£	£	£		£
Buzz Club	5,785	2,000	(4,753)	-	3,032
KCC - DCS Holiday Activities					
Canterbury	-	22,343	(20,312)	(2,031)	-
KCC - DCS Term time Activities					
Canterbury	-	23,957	(21,779)	(2,178)	-
KCC - DCS Holiday Activities Shepway	-	24,968	(22,698)	(2,270)	-
KCC - DCS Term Times Activities					
Shepway	-	24,788	(22,534)	(2,254)	-
KCC - DCS Holiday Activities Swale	-	24,863	(22,603)	(2,260)	-
KCC – DCS Term Time Activities Swale	-	24,901	(22,638)	(2,263)	-
Cash 4 Kids		1,228		-	1,228
Community Share	2,415	790	(972)	-	2,233
The Openwork Foundation (Family support)	2,839		(2,839)	-	-
The Openwork Foundation (Family days out)	-	14,820		-	14,820
Family Support	1,500	3,500	(1,948)	-	3,052
The Lawson Trust	-	8,000	(6,828)	-	1,172
Mary Sheridan Charity	-	10,029	(3,943)	-	6,086
National Lottery Community Fund	240	58,110	(58,350)	-	-
NHS Confident Me & Tics Tourette					
Support Group	1,677		(1,677)	-	-
SNAAP-EY's	2,950	7,000	(4,486)	-	5,464
Stay & Play	3,216	2,764	(5,980)	-	-
Winter Wonderland	3,307	15,715	(13,598)	-	5,424
Youth Services	2,073	8,620	(5,663)	-	5,030
Colyer Ferguson Charitable Trust	20,000	20,000	(19,202)	-	20,798
Tesco Stronger Starts Grant	-	2,500	(1,404)	-	1,096
The True Colours Trust	-	9,588	(712)	-	8,876
The Julia and Hans Rausing Trust	910		(910)	-	-
The Masonic Charitable Foundation	1,256	5,000	(6,256)	-	-
The Baily Thomas Charitable Fund	2,922	11,000	(11,158)	-	2,764
The Hardy Family Foundation	4,000	3,000	(7,000)	-	-
Festability		1,765	(1,765)	-	-
	<u>55,090</u>	<u>331,249</u>	<u>(292,008)</u>	<u>(13,256)</u>	<u>81,075</u>

SNAAP

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

Restricted funds - prior 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)	-
KCC - DCS Holiday Activities Shepway	-	24,968	(22,698)	(2,270)	-
KCC - DCS Term Times Activities Shepway	-	24,788	(22,535)	(2,253)	-
KCC - DCS Holiday Activities Swale	-	24,863	(22,603)	(2,260)	-
KCC – DCS Term Time Activities Swale	-	24,901	(22,637)	(2,264)	-
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
SNAAP-EY's	3,217	5,000	(5,267)	-	2,950
Stay & Play	1,793	4,732	(3,309)	-	3,216
Winter Wonderland	2,940	1,500	(1,133)	-	3,307
Youth Services	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
	<u>48,870</u>	<u>285,889</u>	<u>(266,413)</u>	<u>(13,256)</u>	<u>55,090</u>

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £
Current assets	150,791	81,075	231,866
Creditors less than 1 year	(26,384)	-	(26,384)
Net assets	<u>124,407</u>	<u>81,075</u>	<u>205,482</u>

	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	<u>82,576</u>	<u>55,090</u>	<u>137,666</u>

20. Purpose of restricted funds

- Buzz Canterbury
The income from families helps support our holiday playscheme for children aged 8 – 13 years who have less complex needs.
- KCC - Disabled Children's Service's Holiday Activities
This grant provides a school holiday playscheme for disabled children with severe and complex needs aged 8-17. Operating in Canterbury, Swale and Shepway, sessions provide parents and carers with a short break while their children have fun.
- KCC- Disabled Children's Service's Term Time Activities
This grant provides a Saturday Club for disabled children with severe and complex needs aged 8-17. Operating in Canterbury, Swale and Shepway, sessions provide parents and carers with a short break while their children have fun
- Cash for Kids
To fund our play support staff at our connect and play groups, which provides a safe and supportive environment where families with children who have severe and complex needs can engage with one another while staff care for their children.
- Community Share
Providing families facing financial hardship with access to free food, toiletries, essential household items, and second-hand children's clothing and footwear.

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

20. Purpose of restricted funds (continued)

- The Openwork Foundation (Family Support)
This funded our Family Support Worker.
- The Openwork Foundation (Family Days Out)
This will fund our Family Days Out in 2026/27.
- Family Support
Income for this is used to part fund our Family Support Assistant to enable us to support more families. Funding from The Community of the Presentation Trust and Miss Mary B Bannerman Trust.
- The Lawson Trust
Part funds our core operational running costs
- Mary Sheridan Charity
Funds our Family Support Worker to attend SNAAP-EY's
Part funds our core operational running costs
- National Lottery Community Fund
Funded our family days out, family after school club, Stay & Play, and helped develop volunteers and social media activity
- NHS - Confident Me & Tic's & Tourettes Support Group
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. Part funded by Sandwich Rotary.
- The Barbara Ward Children's Foundation
Funds our weekly early years group for parents and carers of babies and toddlers with additional needs, combining therapeutic play, early intervention, and family support in one nurturing space.
- Stay and Play
The income from families helps support this after-school scheme.
- Winter Wonderland
This is a bi-annual Christmas event held at Windchimes, providing disabled children and their families with a magical experience. Funding from The Cole Charitable Trust, Whitstable, Herne Bay and Canterbury Lions' Club and Michael Watson Charitable Trust also helped fund additional costs.
- National Lottery Awards for All
This funded the ice rink, marquee and show performance for our bi-annual Winter Wonderland.

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

20. Purpose of restricted funds (continued)

- **Youth Services**
Income supports all our youth provision, fortnightly club, Chill In and school holiday club, Chill Out. Funding from The Trustees of Alchemy Foundation, The Bennett Pain Charitable Trust, Police Property Act Fund and Co-op Local Community Fund.
- **Colyer Fergusson Charitable Trust**
Funds our Family Support Worker to provide Positive Parents and Connect & Play.
- **Tesco Stronger Starts Grant**
Funding specialist toys and equipment for our clubs.
- **The True Colours Trust**
This funds our Family Support Assistant, to enable us to support more families.
- **The Julia and Hans Rausing Trust**
Part funded our core operational running costs
- **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 funded our core operational running costs
- **Festability**
Funded SNAAP staff to support inclusive music festival

21. Related parties

The charity has entered into related party transactions during the financial year of £Nil (2025: £560) and there are no outstanding balances at the year-end (2025: £nil).

During the financial year the Trustees made cumulative donations of £1,225 (2025: £1,077) to the charity.

SNAAP

Company Limited by Guarantee

Management Information

Year ended 31 March 2026

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

SNAAP

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2026

	2026 £	2025 £
Income and endowments		
Donations and legacies		
Donations	89,653	47,371
HMRC Gift Aid	4,566	1,572
Grants receivable	310,570	277,938
	<u>404,789</u>	<u>326,881</u>
Income and Endowments Charitable activities		
Provision of information, advice & support regarding children with disabilities	3,265	1,488
	<u>13,576</u>	<u>5,308</u>
Other trading activities		
Fundraising income	13,576	5,308
	<u>405</u>	<u>657</u>
Investment income		
Bank interest receivable	405	657
	<u>422,035</u>	<u>334,334</u>
Total income	<u>422,035</u>	<u>334,334</u>
Expenditure		
Expenditure on charitable activities		
Fundraising Cost	708	634
Wages and salaries (inc redundancy cost)	264,289	237,627
Employer's NIC	14,090	12,413
Pension costs	4,272	3,982
Rent	6,463	6,115
Insurance	3,810	3,891
Other establishment	44,961	36,642
Other costs (inc training)	4,173	8,079
Legal and professional fees	3,504	3,378
Telephone	1,600	1,579
Other office costs	1,425	4,487
Staff Welfare		343
Computer	3,099	6,584
Bank fees	1,825	1,667
	<u>354,219</u>	<u>327,421</u>
Total expenditure	<u>354,219</u>	<u>327,421</u>
Net (expenditure)/income	<u>67,816</u>	<u>6,913</u>

SNAAP

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2026

	2026 £	2025 £
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Fundraising	708	634
Wages and salaries (inc redundancy cost)	239,635	218,163
Employer's NIC	13,377	7,876
Pension costs	2,744	2,427
Rent	6,463	5,707
Advertising		0
Insurance	3,254	3,081
Cost of activities	44,961	36,642
Other staff costs (inc training)	4,173	8,079
Telephone	1,600	1,579
Other office costs	1,425	4,487
Computer	3,099	6,584
Bank fees	1,825	1,667
	<u>323,264</u>	<u>296,926</u>
 <i>Support costs</i>		
Wages and salaries	20,664	15,691
Employer's NIC	675	3,669
Pension costs	1,296	1,319
Rent		408
Insurance	556	810
Staff welfare		343
	<u>23,191</u>	<u>22,240</u>
 Governance costs		
Wages and salaries	3,990	3,773
Employer's NIC	38	868
Pension costs	232	236
Accountancy fees	3,504	3,377
	<u>7,764</u>	<u>8,254</u>
 Expenditure on charitable activities	<u><u>354,219</u></u>	<u><u>327,421</u></u>