



Special Needs And Parents



# Annual Report and Accounts

For the year ended  
31st December 2017



Registered Charity No.1077787  
Company Limited by Guarantee No.03805837



# SPECIAL NEEDS AND PARENTS

SNAP (Special Needs And Parents) is an Essex charity for families with children and young people who have any special need and disability.

SNAP's aims are to inform, encourage and support parents, allowing them to grow in strength and knowledge so they are better equipped to give the best possible help to their children.

## SNAP Values

Supporting, Welcoming, Encouraging & Empathetic

Non-judgemental, Understanding, Caring & Compassionate

Always Consistent, Reliable & Dependable

Professional, Knowledgeable, Trustworthy & Respectful

## About Us

**Website:** [www.snapcharity.org](http://www.snapcharity.org)

**Email:** [info@snapcharity.org](mailto:info@snapcharity.org)

**Telephone:** 01277 211300

**Fundraising**

**Email:** [fundraising@snapcharity.org](mailto:fundraising@snapcharity.org)

**Fundraising Tel:** 01277 245345

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### SNAP (Special Needs And Parents)

The SNAP Centre, Pastoral Way, Warley, Brentwood, Essex CM14 5WF.

**Registered Charity No. 1077787**

A company limited by guarantee in England and Wales No. 03805837



Special Needs And Parents

**REPORT OF THE TRUSTEES FOR THE PERIOD ENDED  
31st DECEMBER 2017**

**CONTENTS**

|  |         |
|--|---------|
| Report of the Trustees Including Chairman's Review   | 1 - 2   |
| Objectives and Activities  | 2 - 4   |
| Achievements and Performance   | 4 - 8   |
| Financial Review   | 9 - 10  |
| Plans for Future Periods   | 10      |
| Structure, Governance and Management   | 10 - 12 |
| Reference and Administrative Information   | 13 - 14 |
| Independent Examiner's Report to the Trustees of<br>Special Needs And Parents Charitable Company | 15 - 16 |
| Statement of Financial Activities  | 17      |
| Statement of Financial Position as at 31st December 2017   | 18      |
| Statement of Cash Flows  | 19      |
| Notes to the Accounts  | 20 - 27 |

## Report of the Trustees for the year ending 31st December 2017

The trustees are pleased to present their annual directors' report and financial statements of the charity for the year ended 31st December 2017 which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: 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 1st January 2015).

### Chairman's Review

Another year has flown by at SNAP where everyone concerned, be it supporters, volunteers, staff members or Trustees, have been busy supporting Essex families with children and young people with special needs or disabilities.

In accordance with its objectives, SNAP continues to meet the growing demand for the services and activities that we offer, while at the same time ensuring that we continue to match our available resources to the areas of greatest need. 447 new families registered with us in 2017, compared to 378 in 2015, evidencing the ever-increasing demand for our services. As an example of the sheer volume of work involved, in 2017 SNAP dealt with 4,712 helpline calls and e-mails and undertook 620 face-to-face parent appointments and surgeries.

Fundraising continues to be a challenge in a testing economic environment, particularly with the reduction in public funding for charities, yet SNAP receives more and more referrals due to the diminishing services provided by the NHS and Local Authorities. Notwithstanding this, the SNAP fundraising team have worked tirelessly to meet their targets thereby preserving SNAP's strong financial position and balance sheet. We continue to review our fundraising strategy to ensure that it meets this constantly evolving environment.

The 2017 accounts evidence not only these achievements but also the sound financial management of SNAP.

To ensure that we work in the most efficient manner, we regularly review and update our IT infrastructure. In addition we are developing a new SNAP website which will have a modern, engaging and user-friendly look and feel. The site will feature an improved SNAP Directory with stronger content and functionality together with greater interface with our social media channels and should be operational by mid 2018.

SNAP continues to keep its Governance practices under review and the Trustees ensure that all policies are regularly updated. In addition, we have recently undertaken a substantial amount of work required under the GDPR regulations to ensure that SNAP complies with its legal responsibilities.

Our founder, Hilary Needham, retired in June 2017 and I am delighted to report that our two senior managers, Karen Boath and Christina Stubbs, have worked tirelessly to ensure a

smooth and successful transition of the management structure at SNAP. It is also pleasing to note that the whole staff team are happy, supportive and committed.

I would like to offer my sincere thanks to my fellow Trustees who continue to work tirelessly, freely and unpaid, not only to support the management team, but also to ensure that we have sound financial control and strong governance. We were also pleased to welcome James Preston as a new Trustee during 2017.

My first year as Chairman of the Trustees has flown by and I would like to close by expressing a big thank you to all those who have contributed to the success of SNAP in 2017, whether staff, volunteers, supporters, fundraisers, donors or Trustees. Through their generosity or time commitment, they have ensured that SNAP functions efficiently, effectively and successfully for the benefit of Essex families and is well placed to continue to do so into the future.

Michael O'Connell  
Chairman

## Objectives and Activities

The purpose of the charity is to support, inform and encourage parents with children and young people who have special needs and disabilities, allowing them to grow in strength and knowledge so they are better equipped to provide the best possible help to their children.

The charity's vision is to provide a safe environment offering a wide range of support and specialist services with the aim to increase resilience and empowerment within our families. The trustees consider how planned activities will contribute to the aims and objectives they have set.

In shaping our objectives for the year and in planning our activities, the trustees have also referred to the Charity Commission's general guidance on public benefit. The charity relies on grants, donations and income from fees to cover its operating costs. Our fee structure reflects that affordability and access to our services is extremely important to us and our families.

We constantly monitor the performance of the charity and ensure our work remains focussed on our stated aims and objectives. This Annual Report gives a detailed account of the charity's services, its achievements and performance throughout 2017 and how it has benefited the people it was set up to help. We continuously and systematically seek feedback from our families which, along with monitoring and evaluation, indicates we are providing essential and high quality services.

The strategies employed to achieve our objectives are:

- Education, training and support for parents, carers and professionals working with children and young people
- Activities, courses and therapies for children and young people
- Activities, courses and support for siblings

## Services and Support

### Parents and Carers

Information, advice and support is provided by way of:



**Helpline Telephone and E-mail Support** The SNAP helpline is open from 9.00am to 4.00pm weekdays to give information and support.

**Face-to-Face Parent Advice** provides parents with the opportunity to discuss their concerns and difficulties with SNAP's trained staff or receive Education and Benefits advice from our specialist partner providers.

The **SNAP Directory** underpins the work of the charity and is a comprehensive online guide of useful contacts to point both parents and professionals in the right direction.

The **Specialist Library of Books and DVDs** is an extensive collection of specialist books, information sheets and DVDs which provide targeted information relating to specific issues or difficulties.

The **Information Network** updates parents by email with information and opportunities relevant to their specific circumstances on a regular basis.

**Counselling** is provided by trained counsellors and offered to families who benefit from this service.

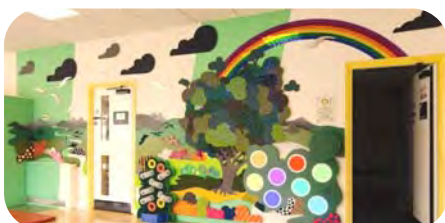
**Parent Training** includes specialist talks; workshops and focus events with opportunities to meet representatives from other organisations.

**Parent Yoga** sessions aim to improve both the mental and physical well-being of parents and carers.



### Children and Young People

A wide range of term-time and holiday activities and also family counselling sessions are provided.



**Specialist Equipment and Facilities** including a multi-sensory room and an IT suite which are used for individual and group sessions.

**Pre-school Children** sessions offer a stimulating, interactive and sensory experience using play, art, and music to encourage interaction within the group and between the parent and child.



**Older Children and Young People** are offered after-school clubs which include drama, yoga, free play, arts and crafts, soft play and technology with an emphasis on increasing self-esteem and confidence while enhancing social and communication skills.

**Holiday Sessions** are opportunities to meet up with other families during the school holidays. In addition to play activities the sessions include tactile and creative fun with art and messy play; activities in the multi-sensory room; a music area to explore sound and rhythm and a range of programmes in the specialist IT Suite. Parents/carers can relax together, use the library or speak to a parent adviser.



### *Siblings*

**Sibling Support** offers inclusive activities such as the pre-school children groups, after school clubs, holiday sessions and sibling activity days, including SIBS4FUN. The aim is to alleviate feelings of isolation and provide respite from being a 'young carer' and allows them to meet other children who are in similar situations.

### **Volunteers**

The Charity is an integral part of the community and relies on voluntary help. SNAP has 140 committed volunteers working on a regular basis. More than 250 voluntary hours are worked each week. Without such a dedicated and skilled team of volunteers SNAP could not offer the wide range of support and services essential for its families.

Volunteer roles include supporting parents and children in individual sessions and at group activities, identifying and cataloguing material for the specialist library and helping with office duties. In addition many volunteers take part in our fundraising activities.

### **Achievements and Performance**

In 2017 the trustees, management team, staff and volunteers continued to develop and enhance the range of services offered to children, young people and their parents. The need for SNAP services is long term; developments always consider future demand.

The objectives of the Fundraising Plan approved by the trustees, have been met in 2017. We have continued to broaden our fundraising base including increasing the number of trusts approached and thus far this is proving to be a successful strategy.

Fresh and innovative fundraising activity is increasingly important as the economic climate has meant reduced grant funding whilst the number of families seeking support continues to increase. Despite the challenges SNAP was able to deliver all the planned services in 2017.

## Achievements and Aspirations

| 2017   | 2018   |
|--|--|
| <ul style="list-style-type: none"><li>✓ A comprehensive review of our services for children and young people confirmed they are relevant, appropriate and engaging for families and continue to be extremely popular.</li><li>✓ Review of our facilities including consultation with families evidenced the need to update Multi-sensory Room and to install a new sensory wall. Successful funding applications have achieved the full costs of the project.</li><li>✓ Review of the functionality of the website identified the areas for development, plans have begun to launch a new improved website in 2018.</li><li>✓ Working party of Trustees and staff have met regularly to ensure that SNAP will be fully compliant with GDPR (General Data Protection Regulations) by May 2018.</li><li>✓ New SNAP Magazine, SNAP Matters, was launched with the aim of updating our families and supporters with latest news and increasing the awareness of SNAP throughout the local community. The magazine includes a mixture of news and feature material offering readers an insight into our work.</li></ul> | <ul style="list-style-type: none"><li>• Reappraise the services delivered to families to ensure they are relevant and engaging.</li><li>• Develop a new SNAP website, including directory,</li><li>• Ensure that the website development which is primarily to improve our support to families also enables it to be used as a key fundraising resource.</li><li>• Ensure SNAP is fully compliant with GDPR by May 2018.</li><li>• Review of cost centres and financial management for each service.</li><li>• In depth review of the Business Continuity Plan and Crisis Management Plan.</li><li>• Increase the use of volunteers to ensure sufficient support resources for fundraising initiatives.</li><li>• Review our fundraising practices to ensure that they adhere at all times to our policy and are compliant with best practice.</li><li>• Identify SNAPs unique selling points and ensure that they are still relevant.</li></ul> |

*“It cannot be under-estimated how much it means to share our experiences and sources of help with other families, whilst also benefitting from SNAP’s knowledge and experience. I genuinely feel blessed to have access to such a ‘gold standard’ service on my door step.”*



## Outcomes:

- Improved parenting skills as a result of information, knowledge, encouragement and support given to parents
- Reduced feelings of isolation through the provision of information sources, counselling sessions, training sessions and social interaction with other families
- Improved understanding within families of the development of children/young people with special needs and the extra needs of siblings by means of joint counselling sessions, joint activity sessions and shared experiences
- Improved confidence, communication, self-esteem, emotional resilience, mental health and well-being of parents/carers and children/young people with special needs and their siblings through participation in a variety of activities, courses and therapies
- Increased support for families from professional bodies, including statutory agencies and other voluntary sector organisations, by working better in partnership as a result of workshops, specialist talks and focus events
- Increased empowerment and resilience for parents, thereby reducing reliance on SNAP, as a result of counselling, training and access to other providers

Impact is easy to see but hard to measure. Depending on the level of need and as the children and young people get older, the demand for and use of SNAP's support evolves. SNAP changes the lives of our families for the better, increasing resilience and independence. Some families achieve self-sufficiency but always with the knowledge that SNAP is there if circumstances change.

Our comprehensive User Survey enabled us to gain the views and opinions of our families to help measure the impact of and to assist in the development and planning of future services. The reaction from families was very positive; key results include:

- 94% of families think that SNAP understands them extremely well
- 95% of families are satisfied or extremely satisfied with the quality of SNAP Children Services
- 94% of families are satisfied or extremely satisfied with the quality of SNAP Parent Services

Other examples of the impact include:

- Parent Carers feel more included and are able to make confident, informed choices to help their children
- Children and young people feel able to join outside clubs or groups to further their interests as a result of the confidence and self-esteem gained at SNAP
- Older children and young people return to SNAP to volunteer at the very activities from which they benefitted

*“Coming to SNAP has been a great reassurance that I can access support to help my children thrive. Walking around the building is as if someone has seen my children’s list of needs and likes and then ticked each box. Such a relief.”*

**‘SNAP’ Shot - Number of Families with Children and Young People who have any Special Need and Disability Supported in 2017**

Year on year there is increasing demand from families for SNAP’s services.

**2,150**

Essex families

**447**

New families registered

**2,666**

Children and young people with special needs



**4,712**

Helpline Telephone Calls & Emails

**894**

Participants in training courses and talks



**742**

Children and young people attended **holiday services** and **individual sessions**



**305**

Sibling young carers supported



**345**

Children and young people attended **clubs & activities** from pre-school groups to after-school clubs



**620**

Face-to-face **parent advice** appointments and surgeries

**3,256**

Information resources given to parents from our specialist library



**602**

**Counselling sessions** for parents and families

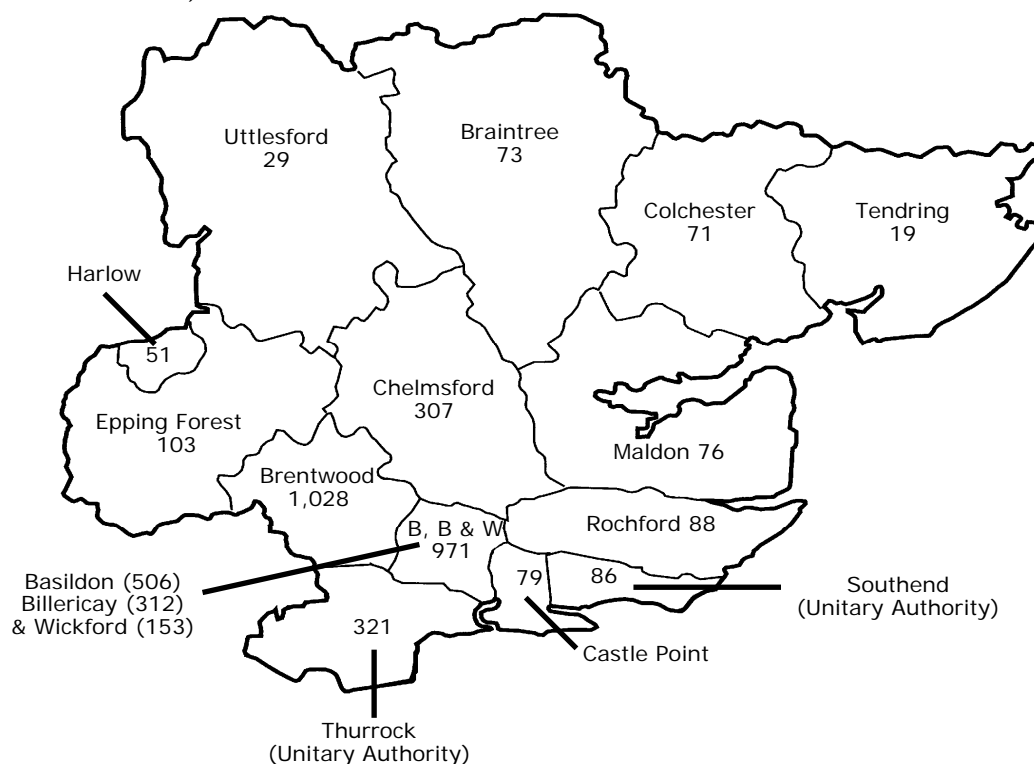
## Profile of Children's Special Needs

Below is a statistical profile according to diagnosis of the 4,575 children with special needs registered with SNAP (of those 2,666 were supported in 2017). In total there are 7,817 recorded diagnoses for the children because some children are diagnosed as having more than one disability.

| DIAGNOSIS                      | No.   | %  | DIAGNOSIS                   | No.   | %  |
|--------------------------------|-------|----|-----------------------------|-------|----|
| Autistic spectrum disorder     | 2,525 | 32 | Behavioural difficulties    | 184   | 2  |
| ADD/ADHD                       | 881   | 11 | Sensory processing disorder | 164   | 2  |
| Speech & language difficulties | 482   | 6  | Physical disability         | 155   | 2  |
| Developmental delay            | 377   | 5  | Visual impairment           | 126   | 2  |
| Dyslexia                       | 350   | 5  | Anxiety disorder            | 123   | 1  |
| Dyspraxia                      | 293   | 4  | Down syndrome               | 111   | 1  |
| Learning difficulties          | 283   | 4  | Hearing impairment          | 79    | 1  |
| Cerebral palsy                 | 193   | 3  | Rare conditions             | 77    | 1  |
| Epilepsy                       | 189   | 2  | Other conditions            | 1,225 | 16 |

## Area of Benefit

There were 3,749 Essex families registered with SNAP as at 31st December 2017 (of those 2,150 were actively supported during the year). The map shows the Essex County Council districts in which 3,302 of these families live:



In addition to the above 3,302 families, we also have 447 Essex families who live in the following towns: Barking 3; Dagenham 15; Hornchurch 89; Ilford 25; Rainham 29; Romford 223; Upminster 63.

## Financial Review

The trustees are pleased to report that Lee Elsworth FCCA, ACA of Tiffin Green was appointed as independent examiner to the charity during the year and has expressed his willingness to continue to act.

SNAP is dependent on a wide range of funding sources including charitable trusts, statutory agencies and community fundraising. In the current economic climate it is difficult to predict the level of support we will receive however we have a robust 3 year Business Plan which includes a detailed Fundraising Plan. Budgets are reviewed against actual income at each Executive meeting to ensure the charity's long-term financial stability is sustainable.

There is continuing pressure on public funding for charities such as SNAP. At the same time we are receiving more and more referrals due to the diminishing services available from the NHS and Local Authority. The result is greater demand on SNAP's services and the inevitable cost implications.

The trustees are mindful that over the coming years the IT system and other equipment will need to be replaced and funds will also have to be spent on the upkeep of the building.

The trustees are confident the reserves policy provides SNAP with adequate financial stability and the means for it to conduct its charitable activities for the foreseeable future.

**Budget** - The budget for 2018 is for expenditure of £611,500 including £38,000 of depreciation of our tangible assets. The income forecast for 2018 is £590,500.

**Reserves** - At 31st December 2017 SNAP's unrestricted reserves were £362,388 including a designated reserve of £50,000. See Notes to the Accounts - Reserves Policy on page 27.

## Income 2017

**Statutory Funding** - Principal statutory funding sources for the year were NHS Clinical Commissioning Groups and Essex County Council. These accounted for 22% of our incoming resources and we are most grateful to them for their support.

**Other Main Funders** - The success of our financial position during the year is due to the ongoing generosity of our many donors. Charitable Trusts and Foundations, individuals, businesses, Rotary clubs, Lodges, Round Tables, Lions Clubs, public houses, schools and other organisations raise money every year to help us fund our activities. We are also extremely grateful to Future Office Solutions for all their assistance with our IT needs.

## OUR ENORMOUS THANKS TO ALL OUR SUPPORTERS

2017 saw continued delivery of, and improvement in, our 'in-house', fundraising events, with our Supporters Committee playing a major part in these. A big thank you to everyone who attended the events. We established more charity partnerships with local retailers and businesses who together with our many fundraising supporters in the local community

arranged and participated in a huge variety of activities; as a result another extremely busy and rewarding year ensued.

Activities included:

Sponsored Walks, Fun Runs, Half Marathons & Marathons  
Sponsored Cycles • Firewalks • Abseiling • Nuclear Races • Mountaineering  
Golf Days • Charity Balls • Coffee Mornings • Cake Sales  
Bingo Night • Quiz Nights • Raffles • Hamper Draws • Donations from Talks  
SNAP Christmas Card Sales

Many people involved in these initiatives are families who have received support from SNAP. We are enormously proud and grateful that the importance of our work is recognised and endorsed in this way. We send our heartfelt thanks to everyone for their hard work and continued efforts on our behalf.

## Plans for Future Periods

SNAP intends and has detailed plans to continue to provide an environment where parents with children and young people who have special needs and disabilities, are enabled and empowered to give the best possible help to all their children. This is facilitated by providing services and activities for the whole family.

Our aspirations for 2018 are outlined on page 5 of the Trustees' Report. Continued provision is, as always subject to sufficient income from grants, donations and fundraising.

Our rolling 3 year Business Plan for the period 2018 to 2020 contains work plans for each area of the charities activities and operation. The Business Plan is reviewed at each Trustee meeting.

## Structure, Governance & Management

### Governing Document

SNAP's governing document is its Memorandum and Articles of Association, which states that its objects "are for the relief of children with physical and/or mental disabilities or other special needs particularly by the provision of information, encouragement and support to their parents and such other charitable activities as the Executive Committee in their absolute discretion shall decide".

SNAP was formed in 1994 and was registered as a charity in September 1996. On 6th May 1999 it was agreed by the trustees that SNAP Special Needs And Parents (Registered Charity No. 1058255) should become a charitable company limited by guarantee and that the trustees elected at the Annual General Meeting on 26th May 1999 would be the initial directors of the incorporated charity. Special Needs And Parents Limited (Company No. 03805837) was incorporated under the Companies Act 1985 on 13th July 1999 and was registered as a charity by the Charities Commission on 13th October 1999 (Registered

Charity No. 1077787). Special Needs And Parents Ltd has continued to be known as 'SNAP' and that acronym has been used throughout the report.

Special Needs And Parents Limited had 313 members at the end of the year. The members' liability in the event of SNAP winding up is £1 each.

### Trustee Recruitment and Appointment

SNAP is governed by a board of directors, which forms the Executive Committee. The directors of SNAP are known as trustees and are referred to as such throughout the annual report and accounts.

During 2017 there were ten trustees on our Executive Committee. It has a balanced mix of parents of children with disabilities and members of the community with relevant experience.

A skills audit of the Executive Committee is carried out regularly to ensure that a broad mix of skills is achieved. If particular skills are needed, individuals are approached to offer themselves for election and the opportunity to become a trustee can be advertised.

All members of the Executive Committee give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 19 of the accounts.

The trustees may, by ordinary resolution, appoint a person who is willing to be a trustee either to fill a vacancy or become an additional trustee. At a general meeting a person may be appointed a trustee if he or she is recommended by the trustees in accordance with the Articles or if a member qualified to vote at the meeting nominates a person in accordance with the Articles. The maximum number of trustees is twelve.

### Trustee Induction and Training

As part of the recruitment process, prospective trustees receive a Trustee Information Pack, which includes the Charity Commission publication "CC3 The Essential Trustee: What you need to know". The pack also contains information on the charity's structure, aims and objectives, policies and procedures, sub-committees, latest Annual Report & Accounts and Memorandum and Articles of Association.

Prospective trustees are invited to attend an Executive Committee meeting to discuss the responsibilities of being a SNAP trustee. They visit the charity to see it in operation and meet the staff and volunteers and follow an induction programme. Trustee training is continually reviewed and information is provided of training courses available. The Executive Committee carries out a skills audit and regularly evaluates its performance.

### Organisational Structure

The Board of Trustees, which can have up to 12 members, administers the charity. The Board normally meet 5 times a year and there are sub-committees covering Finance and Remuneration. A Senior Management Team is appointed by the trustees to manage the

day-to-day operations of the charity. To facilitate effective operations, the Senior Management Team has delegated authority, within terms of delegation approved by the trustees for operational matters including finance, employment and services for SNAP families.

### Related Parties

None of our trustees receive remuneration or other benefit from their work with the charity. In the current year there are no related party transactions to be reported.

SNAP has no subsidiaries or connected charities but works in partnership with other organisations concerned with the welfare of children and young people with disabilities and their families.

### Pay Policy for Senior Staff

The Senior Management Team are the key management personnel of the charity and are in charge of directing and controlling, running and operating the charity on a day-to-day basis.

The pay of the senior staff is reviewed annually and normally increased in accordance with inflation.

### Risk Management

The trustees have a risk management strategy which comprises:

- a review of the principal risks and uncertainties that the charity faces are undertaken at every Executive Meeting
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise

This work has identified that financial sustainability is potentially a risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due to ensure sufficient working capital and reserves are held by the charity.

Attention has also been focussed on non-financial risks arising from fire, health and safety, safeguarding of children, young people and vulnerable adults. These risks are managed by having robust policies and procedures in place, and regular awareness training for staff and volunteers working in these operational areas.

## Reference and Administrative Information

|  |  |
|--|--|
| Charity Name:                              | Special Needs And Parents Limited                                |
| Working Name:                              | SNAP   |
| Charity Registration No:                   | 1077787  |
| Company Registration No:                   | 03805837   |
| Registered Office and Operational Address: | The SNAP Centre, Pastoral Way, Warley, Brentwood, Essex CMI4 5WF |

## Trustees

|                           |  |
|---------------------------|--|
| Michael O'Connell (Chair) | Retired solicitor and Notary Public.   |
| Mandy Carr (Vice-chair)   | An experienced HR Consultant who established her own HR Company in 2008 and has experience as a School Governor/ Academy Trust Director and as a Pension Fund Trustee.   |
| Stephen Wall (Treasurer)  | A retired founder and Managing Director of a water management company which was primarily engaged by social housing landlords to maintain safe water systems.  |
| Paula Hills               | Paula started a music therapy charity for pre-school children with special needs in 1993 and is a founder of SNAP. Paula previously co-ordinated the Essex Forum. Paula's second child Oliver is multiply disabled.                    |
| Suzanne Davies            | An accountant, previously she was a partner at a firm of Certified Accountants and worked with a wide range of charitable trusts and institutions.   |
| David Levell              | An experienced commercial manager within information systems, who is currently studying for an MSc in intellectual property management at Queen Mary University, London.   |
| Julia Gray                | A full time mum with two sons. Her eldest son, Archie, has special needs. Previously she worked in the City for several financial companies.   |
| Michael Bishop            | An accountant. His career was primarily in financial services until he retired he was Managing Director of a major investment management firm. He currently holds directorship posts in Investment and Property organisations.         |
| Stewart McArthur          | A general nurse, children's nurse and Health Visitor who for the last 15 years prior to retirement from the NHS worked at Director level commissioning services for children, young people and maternity in London and Essex.          |
| James Preston             | A Senior Operations Manager for multiple government funded contracts across the South East of England for a large public sector provider. James has three children with special educational needs who have all accessed SNAP services. |

## Honorary Life President

|                    |   |
|--------------------|---|
| Hilary Needham MBE | Founder, Chairman (1994-1998) and Manager (1998 - 2017) |
|--------------------|---|



## Staff

Senior Management Team: Christina Stubbs and Karen Boath

Family Support: Andrea Pereira, Pamela Kinsella, Liza Bowring,  
Bernadette Garrard, Kate Batson, Rebecca Boath,  
Alison Tama, Mary Lamb, Laura Morgan,  
Paula Hollingworth, Paige Gooding, Michelle Andrews

Finance & Fundraising: Jos Hollington, Robert Dennis, Sally Hetherington,  
Jill Ault, Sam Tandy

## Accountants

Tiffin Green Limited, Chartered Accountants, 11 Queens Road, Brentwood, Essex CM14 4HE

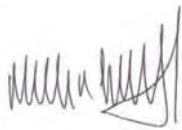
## Solicitors

Wortley Byers, Cathedral Place, Brentwood, Essex CM14 4ES

## Bankers

CAF Bank Limited, PO Box 289, West Malling, Kent ME19 4TA  
NatWest Bank, 46 High Street, Brentwood, Essex CM14 4AN  
Lloyds TSB, 47 High Street, Brentwood, Essex CM14 4RN  
Virgin Money plc, E-Savings, NEA 3780, Newcastle upon Tyne NE3 4ZE  
Shawbrook Bank Ltd, Lutea House, Warley Hill Business Park, Brentwood, Essex CM13 3BE  
Cambridge & Counties Bank, Charnwood Court, New Walk, Leicester, LE1 6TE  
Hampshire Trust Bank, 131 Finsbury Pavement, London EC2A 1NT

The Report of the Trustees on pages 1 to 14 was approved by the Trustees on 17th May 2018 signed on their behalf by:



Michael O'Connell (Chairman)

## Independent Examiner's Report to the Trustees of Special Needs And Parents Charitable Company

I report on the financial statements of the company for the year ended 31st December 2017 as set out on pages 17 to 27.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

### Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of financial statements. The trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the '2011 Act') and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales and the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- i. examine the financial statements under section 145 of the 2011 Act;
- ii. to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- iii. to state where particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

## Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- a. which gives me reasonable cause to believe that in any material respect the requirements:
  - i. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - ii. to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Lee Elsworth ACA, FCCA  
Institute of Chartered Accountants in England and Wales  
Tiffin Green Limited  
11 Queens Road  
Brentwood  
Essex  
CM14 4HE

Date: 24th May 2018

**Special Needs And Parents Limited - Company No.03805837**  
**Statement of Financial Activities for the year ended 31st December 2017**

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

**FOR THE YEAR ENDED 31st DECEMBER 2017**

|                                    |      | 2017            | 2017           | 2017           | 2016           | 2016            | 2016           |
|------------------------------------|------|-----------------|----------------|----------------|----------------|-----------------|----------------|
|                                    |      | UNRESTRICTED    | RESTRICTED     | TOTAL          | UNRESTRICTED   | RESTRICTED      | TOTAL          |
| NOTE                               | FUND | FUND            | FUND           | FUNDS          | FUND           | FUND            | FUNDS          |
|                                    | £    | £               | £              | £              | £              | £               | £              |
| <b>Income and endowments from:</b> |      |                 |                |                |                |                 |                |
| Donations and legacies             | 2    | 191,534         | -              | 191,534        | 211,623        | -               | 211,623        |
| Charitable activities              | 4    | 45,574          | 235,170        | 280,744        | 44,885         | 186,370         | 231,255        |
| Other trading activities           | 3    | 75,021          | -              | 75,021         | 83,323         | -               | 83,323         |
| Investments                        | 5    | 3,597           | -              | 3,597          | 4,170          | -               | 4,170          |
| <b>Total</b>                       |      | <b>315,726</b>  | <b>235,170</b> | <b>550,896</b> | <b>344,001</b> | <b>186,370</b>  | <b>530,371</b> |
| <b>Expenditure on:</b>             |      |                 |                |                |                |                 |                |
| Raising funds                      | 7    | 42,185          | -              | 42,185         | 42,651         | -               | 42,651         |
| Charitable activities              | 6    | 292,314         | 221,519        | 513,833        | 266,956        | 214,254         | 481,210        |
| Other                              | 8    | 2,933           | -              | 2,933          | 11,949         | -               | 11,959         |
| <b>Total</b>                       |      | <b>337,432</b>  | <b>221,519</b> | <b>558,951</b> | <b>321,566</b> | <b>214,254</b>  | <b>535,820</b> |
| <b>Net income/expenditure</b>      |      | <b>(21,706)</b> | <b>13,651</b>  | <b>(8,055)</b> | <b>22,435</b>  | <b>(27,884)</b> | <b>(5,449)</b> |
| <b>Reconciliation of funds</b>     |      |                 |                |                |                |                 |                |
| Total funds brought forward        |      | 384,094         | 259,416        | 643,510        | 361,659        | 287,300         | 648,959        |
| <b>Total funds carried forward</b> |      | <b>362,388</b>  | <b>273,067</b> | <b>635,455</b> | <b>384,094</b> | <b>259,416</b>  | <b>643,510</b> |

The notes on pages 20 to 27 form part of these financial statements.

**Special Needs And Parents Limited - Company No.03805837**  
**Statement of Financial Position as at 31st December 2017**

**STATEMENT OF FINANCIAL POSITION**

**AT 31st DECEMBER 2017**

|   | NOTES | 2017           |                | 2016           |                |
|---|-------|----------------|----------------|----------------|----------------|
|   |       | £              | £              | £              | £              |
| <b>Fixed assets:</b>                          |       |                |                |                |                |
| Tangible assets                               | 12    |                | <b>254,717</b> |                | 272,909        |
| <b>Current assets:</b>                        |       |                |                |                |                |
| Debtors                                       | 13    | <b>2,853</b>   |                | 4,114          |                |
| Fixed term bank deposits                      | 14    | <b>201,788</b> |                | 200,823        |                |
| Cash at bank and in hand                      |       | <b>199,499</b> |                | 188,691        |                |
|   |       | <b>404,140</b> |                | <b>393,628</b> |                |
| <b>Current liabilities</b>                    |       |                |                |                |                |
| Creditors-amounts falling due within one year | 15    |                | <b>23,402</b>  | <b>23,027</b>  |                |
| <b>Net current assets</b>                     |       |                | <b>380,738</b> |                | 370,601        |
| <b>Total net assets</b>                       |       |                | <b>635,455</b> |                | <b>643,510</b> |
| <b>The funds of the charity:</b>              |       |                |                |                |                |
| Restricted funds                              |       |                | <b>273,067</b> |                | 259,416        |
| <b>Unrestricted funds</b>                     |       |                |                |                |                |
| Designated funds                              |       |                | <b>50,000</b>  |                | 50,000         |
| General funds                                 |       |                | <b>312,388</b> |                | 334,094        |
| <b>Total funds</b>                            | 17    |                | <b>635,455</b> |                | <b>643,510</b> |

For the year ended 31st December 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

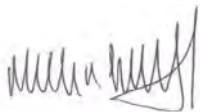
**Directors' responsibilities:**

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;

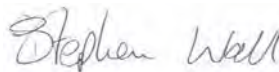
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

Approved by the trustee directors on 17th May 2018 and signed on their behalf by:



**Michael O'Connell (Chairman)**



**Stephen Wall (Treasurer)**

COMPANY REGISTRATION NUMBER: 03805837

The notes on pages 20 to 27 form part of these financial statements.

**STATEMENT OF CASH FLOWS**

|   | TOTAL FUNDS      | PRIOR YEAR     |
|---|------------------|----------------|
| NOTE  | 2017             | 2016           |
|   | £                | £              |
| <b>Cash flows from operating activities:</b>                              |                  |                |
| <b>Net cash used in operating activities</b>                              | 20 <u>21,747</u> | <u>39,123</u>  |
| <b>Cash flows from investing activities:</b>                              |                  |                |
| Purchase of tangible fixed assets   | (13,571)         | (3,001)        |
| Interest received   | 3,597            | 4,170          |
| Invested in fixed term bank deposits                                      | <u>(965)</u>     | <u>(823)</u>   |
| <b>Net cash provided by/(used in) investing activities</b>                | <u>(10,939)</u>  | <u>346</u>     |
| <b>Change in cash and cash equivalents in the reporting period</b>        | <b>10,808</b>    | 39,469         |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> | <u>188,691</u>   | <u>149,222</u> |
| <b>Cash and cash equivalents at the end of the reporting period</b>       | <u>199,499</u>   | <u>188,691</u> |

The notes on pages 20 to 27 form part of these financial statements.

## **1: Accounting policies**

### **a: General information and basis of preparation**

Special Needs and Parents is a private company limited by guarantee incorporated in England and Wales and a registered charity in the United Kingdom. The registered office and operational address is The SNAP Centre, Pastoral Way, Warley, Brentwood, Essex CM14 5WF.

The financial statements have been prepared under the historical cost convention and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1st January 2016) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

### **b: Fund accounting**

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been restricted for other purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

### **c: Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from local government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

No amounts are included in the accounts for services donated by volunteers.

Grants and donations are only deferred where these are restricted and where they are for expenditure to be incurred in future accounting periods, and were received in advance.

### **d: Expenditure and irrecoverable VAT**

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

Expenditure is classified under the following activity headings:

- Cost of raising funds comprise the cost of participating in fund-raising events and a proportion of rent and salary costs applicable to fund-raising.
- Expenditure on charitable activities includes the cost of providing children's activities, family counselling, parent training and any overheads attributable to such activities.
- Other expenditure represents those items not falling into any other heading.

Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates and, in the case of tangible fixed assets, as part of the cost.

**e: Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include administrative salaries, office rent, office supplies and professional fees. Such costs have been allocated between expenditure on charitable activities, cost of fund raising and other expenditure as set out in note 8.

**f: Tangible fixed Assets and depreciation**

Tangible fixed assets costing more than £200 are capitalised.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

New Premises Costs: All expenditure on the New Premises Project is treated as a tangible fixed asset. The cost will be written off over the remaining term of lease from the date the building and refurbishment works were completed in May 2007 (i.e 24 years). The restricted fund for the new premises will be reduced each year by the annual depreciation charge.

Computers and I.T. equipment - 25% per annum straight line.

Fixtures, fittings and equipment - 10% per annum straight line.

**g: Debtors**

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

**h: Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a maturity of 3 months or less from the date of acquisition or opening of the deposit account.

**i: Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount after allowing for any trade discounts due.

**j: Pensions**

The charity operates a defined contribution pension scheme for full time employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the SOFA.

**k: Donations in Kind**

Donations in kind are not included in the financial statements due to the difficulty in quantifying their value.

**l: Financial Instruments**

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



**Special Needs And Parents Limited - Company No.03805837**  
**Accounts for the year ended 31st December 2017**

**NOTES TO THE ACCOUNTS**

**2: INCOME FROM DONATIONS AND LEGACIES**

|                      | UNRESTRICTED   | RESTRICTED | 2017           | 2016           |
|----------------------|----------------|------------|----------------|----------------|
|                      | £              | £          | TOTAL          | TOTAL          |
|                      | £              | £          | £              | £              |
| Grants and donations | 191,181        | -          | 191,181        | 211,346        |
| Membership fees      | 353            | -          | 353            | 277            |
|                      | <b>191,534</b> | <b>-</b>   | <b>191,534</b> | <b>211,623</b> |

**3: INCOME FROM OTHER TRADING ACTIVITIES**

|                           | UNRESTRICTED  | RESTRICTED | 2017          | 2016          |
|---------------------------|---------------|------------|---------------|---------------|
|                           | £             | £          | TOTAL         | TOTAL         |
|                           | £             | £          | £             | £             |
| Sale of Christmas cards   | 1,921         | -          | 1,921         | 1,798         |
| Sale of other merchandise | 366           | -          | 366           | 145           |
| Other activities          | 688           | -          | 688           | 377           |
| Fundraising               | 72,046        | -          | 72,046        | 81,003        |
|                           | <b>75,021</b> | <b>-</b>   | <b>75,021</b> | <b>83,323</b> |

**4: INCOME FROM CHARITABLE ACTIVITIES**

|                                  | UNRESTRICTED  | RESTRICTED     | 2017           | 2016           |
|----------------------------------|---------------|----------------|----------------|----------------|
|                                  | £             | £              | TOTAL          | TOTAL          |
|                                  | £             | £              | £              | £              |
| Music                            | 1,225         | -              | 1,225          | 1,552          |
| Drama                            | 2,700         | -              | 2,700          | 2,950          |
| SNAPTASTIC                       | 2,215         | -              | 2,215          | 2,245          |
| SIBS4FUN                         | 2,280         | -              | 2,280          | 2,160          |
| SNAP+ Disco                      | 808           | -              | 808            | 454            |
| Family and Parent Counselling    | 4,705         | -              | 4,705          | 3,485          |
| Yoga Club                        | 2,153         | -              | 2,153          | 1,580          |
| SNAP on a Monday                 | 1,805         | -              | 1,805          | 1,626          |
| Therapeutic Thursdays            | 1,326         | -              | 1,326          | 1,590          |
| SNAP centre sessions             | 3,691         | -              | 3,691          | 3,770          |
| SNAP+                            | 499           | -              | 499            | 615            |
| Parent and professional training | 21,258        | -              | 21,258         | 6,843          |
| Parent yoga                      | 795           | -              | 795            | 1,450          |
| Photographs                      | 114           | -              | 114            | 22             |
| Grants and donations (specified) | -             | 235,170        | 235,170        | 200,913        |
|                                  | <b>45,574</b> | <b>235,170</b> | <b>280,744</b> | <b>231,255</b> |

Activities for children, young people and parents are provided at The SNAP Centre and SNAP requests that parents pay a small voluntary contribution towards the general running costs of the charity.

**5: INCOME FROM INVESTMENTS**

|  | UNRESTRICTED | RESTRICTED | 2017  | 2016  |
|--|--------------|------------|-------|-------|
|  | £            | £          | TOTAL | TOTAL |
|  | £            | £          | £     | £     |
| Interest on bank deposits and fixed term bonds | 3,597        | -          | 3,597 | 4,170 |

**Special Needs And Parents Limited - Company No.03805837**  
**Accounts for the year ended 31st December 2017**

**6: ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

|                                  | UNRESTRICTED   | RESTRICTED     | 2017<br>TOTAL  | 2016<br>TOTAL  |
|----------------------------------|----------------|----------------|----------------|----------------|
|                                  | £              | £              | £              | £              |
| Childrens' activities            | -              | 14,884         | 14,884         | 18,305         |
| Counselling                      | -              | 10,380         | 10,380         | 6,788          |
| Parent and professional training | 8,745          | 8,449          | 17,194         | 9,031          |
| Library                          | -              | 607            | 607            | 806            |
| Postage                          | 1,565          | 1,043          | 2,608          | 4,258          |
| Office supplies                  | 2,884          | 1,923          | 4,807          | 4,437          |
| Salaries                         | 233,758        | 133,485        | 367,243        | 351,056        |
| Staff & volunteer training       | -              | 2,502          | 2,502          | 1,430          |
| Staff recruitment costs          | 2,717          | -              | 2,717          | 2,721          |
| Staff and volunteer travel       | 344            | -              | 344            | 528            |
| Legal & professional fees        | 965            | -              | 965            | 2,491          |
| Other expenditure                | 1,929          | -              | 1,929          | 2,119          |
| Subscriptions                    | 1,905          | -              | 1,905          | 1,497          |
| Telephone                        | -              | 9,229          | 9,229          | 8,831          |
| Premises costs                   | 19,409         | 12,940         | 32,349         | 26,018         |
| Insurance                        | 1,889          | 1,259          | 3,148          | 3,409          |
| Website costs                    | 576            | -              | 576            | -              |
| Computer and database costs      | 991            | -              | 991            | 144            |
| Bank charges                     | 511            | -              | 511            | 443            |
| Photographs                      | 315            | -              | 315            | 1,080          |
| Governance costs                 | 6,865          | -              | 6,865          | -              |
| Depreciation                     | 6,946          | 24,818         | 31,764         | 35,818         |
|                                  | <b>292,314</b> | <b>221,519</b> | <b>513,833</b> | <b>481,210</b> |

**7: ANALYSIS OF EXPENDITURE ON RAISING FUNDS**

|                      | UNRESTRICTED  | RESTRICTED | 2017<br>TOTAL | 2016<br>TOTAL |
|----------------------|---------------|------------|---------------|---------------|
|                      | £             | £          | £             | £             |
| Costs of fundraising | 4,579         | -          | 4,579         | 5,871         |
| Salaries             | 34,419        | -          | 34,419        | 32,780        |
| Office rent          | 3,000         | -          | 3,000         | 3,000         |
| Postage              | 187           | -          | 187           | 1,000         |
|                      | <b>42,185</b> | <b>-</b>   | <b>42,185</b> | <b>42,651</b> |

**Special Needs And Parents Limited - Company No.03805837**  
**Accounts for the year ended 31st December 2017**

**8: ALLOCATION OF TOTAL EXPENDITURE**

|   | BASIS OF ALLOCATION | CHARITABLE ACTIVITIES<br>£ | FUND RAISING<br>£ | OTHER EXPENSES<br>£ | 2017<br>TOTAL<br>£ | 2016<br>TOTAL<br>£ |
|---|---------------------|----------------------------|-------------------|---------------------|--------------------|--------------------|
| <b>Costs directly allocated to activities</b> |                     |                            |                   |                     |                    |                    |
| Childrens' activities/counselling             | Direct              | 25,264                     | -                 | -                   | 25,264             | 25,093             |
| Parent and professional training              | Direct              | 17,194                     | -                 | -                   | 17,194             | 9,031              |
| Library                                       | Direct              | 608                        | -                 | -                   | 608                | 806                |
| Postage                                       | Direct              | 2,421                      | 187               | -                   | 2,608              | 4,258              |
| Salaries                                      | Direct              | 367,243                    | -                 | -                   | 367,243            | 351,056            |
| Staff and volunteer training                  | Direct              | 2,502                      | -                 | -                   | 2,502              | 1,430              |
| Staff recruitment costs                       | Direct              | 2,716                      | -                 | -                   | 2,716              | 2,721              |
| Staff and volunteer travel                    | Direct              | 344                        | -                 | -                   | 344                | 528                |
| Office rent                                   | Direct              | 3,000                      | -                 | -                   | 3,000              | 3,000              |
| Legal & professional fees                     | Direct              | 965                        | -                 | -                   | 965                | 2,491              |
| Premises costs                                | Direct              | 29,247                     | -                 | -                   | 29,247             | 22,788             |
| Equipment repairs and maintenance             | Direct              | 102                        | -                 | -                   | 102                | 230                |
| Subscriptions                                 | Direct              | 1,905                      | -                 | -                   | 1,905              | 1,497              |
| Telephone                                     | Direct              | 9,229                      | -                 | -                   | 9,229              | 8,831              |
| Website costs                                 | Direct              | 576                        | -                 | -                   | 576                | -                  |
| Computer costs                                | Direct              | 991                        | -                 | -                   | 991                | 144                |
| Photographs                                   | Direct              | 315                        | -                 | -                   | 315                | 1,080              |
| Fundraising expenditure                       | Direct              | -                          | 4,579             | -                   | 4,579              | 5,871              |
| <b>Support costs allocated to activities</b>  |                     |                            |                   |                     |                    |                    |
| Insurance                                     | Usage               | 3,625                      | -                 | -                   | 3,625              | 3,884              |
| Office rent                                   | Usage               | -                          | 3,000             | -                   | 3,000              | 3,000              |
| Trustees meetings and training                | Usage               | 425                        | -                 | -                   | 425                | 231                |
| Miscellaneous                                 | Usage               | 1,942                      | -                 | -                   | 1,942              | 2,132              |
| Office supplies                               | Usage               | 4,994                      | -                 | -                   | 4,994              | 5,437              |
| Salaries                                      | Staff time          | 5,000                      | 34,419            | -                   | 39,419             | 37,780             |
| Independent examiners fees:                   |                     |                            |                   |                     |                    |                    |
| Independent examination                       | Usage               | 950                        | -                 | -                   | 950                | 950                |
| Accountancy                                   | Usage               | -                          | -                 | 1,390               | 1,390              | 3,340              |
| Payroll services                              | Usage               | -                          | -                 | 1,543               | 1,543              | 1,950              |
| Bank charges                                  | Usage               | 511                        | -                 | -                   | 511                | 443                |
| Depreciation                                  | Usage               | 31,764                     | -                 | -                   | 31,764             | 35,818             |
|   |                     | <b>513,833</b>             | <b>42,185</b>     | <b>2,933</b>        | <b>558,951</b>     | <b>535,820</b>     |

**9: ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION & EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL**

|                          | 2017<br>£      | 2016<br>£      |
|--------------------------|----------------|----------------|
| Wages and salaries       | 367,876        | 347,765        |
| Social security costs    | 27,228         | 29,625         |
| Employer's pension costs | 11,558         | 11,446         |
|                          | <b>406,662</b> | <b>388,836</b> |

No employees had employee benefits in excess of £60,000 (2016: Nil).  
The average number of employees during the year was 19 (2016: 18).

The key management personnel of the charity comprise the trustees, the development manager, the business manager and the families manager. The total employee benefits of the key management personnel were £78,509 (2016: £100,837).

None of the trustees received any remuneration or other benefits neither were they reimbursed for any expenses during the current or previous year.

**Special Needs And Parents Limited - Company No.03805837**  
**Accounts for the year ended 31st December 2017**

**10: STAFF NUMBERS**

The average number of employees during the year was as follows:

|                       | 2017      | 2016      |
|-----------------------|-----------|-----------|
| Key management        | 3         | 3         |
| Family support        | 11        | 11        |
| Finance & fundraising | 5         | 4         |
|                       | <b>19</b> | <b>18</b> |

**11: PENSION COSTS**

The company operates a defined contribution pension scheme in respect of its employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £11,558 (2016: £11,446).

**12: TANGIBLE FIXED ASSETS**

|                              | LEASEHOLD<br>PREMISES<br>£ | FIXTURES<br>FITTINGS &<br>EQUIPMENT<br>£ | COMPUTER<br>EQUIPMENT<br>£ | TOTAL<br>£     |
|------------------------------|----------------------------|--|----------------------------|----------------|
| <b>Cost:</b>                 |                            |  |                            |                |
| At 1st January 2017          | 381,961                    | 139,496                                  | 101,046                    | 622,503        |
| Additions                    | -                          | 8,574                                    | 4,997                      | 13,571         |
| <b>At 31st December 2017</b> | <b>381,961</b>             | <b>148,070</b>                           | <b>106,043</b>             | <b>636,074</b> |
| <b>Depreciation:</b>         |                            |  |                            |                |
| At 1st January 2017          | 151,192                    | 107,693                                  | 90,709                     | 349,594        |
| Charge for the year          | 15,915                     | 9,785                                    | 6,063                      | 31,763         |
| <b>At 31st December 2017</b> | <b>167,107</b>             | <b>117,478</b>                           | <b>96,772</b>              | <b>381,357</b> |
| <b>Net book value</b>        |                            |  |                            |                |
| <b>At 31st December 2017</b> | <b>214,854</b>             | <b>30,592</b>                            | <b>9,271</b>               | <b>254,717</b> |
| At 31st December 2016        | 230,769                    | 31,803                                   | 10,337                     | 272,909        |

**13: DEBTORS**

|                   | 2017<br>£    | 2016<br>£    |
|-------------------|--------------|--------------|
| Grants receivable | 2,711        | 3,967        |
| Prepayments       | 142          | 147          |
|                   | <b>2,853</b> | <b>4,114</b> |

**14: FIXED TERM BANK DEPOSITS**

|  | 2017<br>£      | 2016<br>£ |
|--|----------------|-----------|
| Fixed term bank deposits maturing after more than 3 months | <b>201,788</b> | 200,823   |

The fixed term bank deposits have maturity dates ranging from 1 to 3 years from the date of inception.

**15: CREDITORS-AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                                    | 2017<br>£     | 2016<br>£     |
|------------------------------------|---------------|---------------|
| Sundry Creditors                   | 12,433        | 12,433        |
| Provision for car park maintenance | 3,000         | 3,000         |
| Taxes and social security costs    | 7,969         | 7,594         |
|                                    | <b>23,402</b> | <b>23,027</b> |

**16: ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                       | GENERAL<br>FUNDS<br>£ | RESTRICTED<br>FUNDS<br>£ | TOTAL<br>FUNDS<br>£ |
|-----------------------|-----------------------|--------------------------|---------------------|
| Tangible fixed assets | 20,571                | 234,146                  | 254,717             |
| Current assets        | 365,219               | 38,921                   | 404,140             |
| Current liabilities   | (23,402)              | -                        | (23,402)            |
|                       | <b>362,388</b>        | <b>273,067</b>           | <b>635,455</b>      |

**Special Needs And Parents Limited - Company No.03805837**  
**Accounts for the year ended 31st December 2017**

**17: MOVEMENT IN FUNDS**

|                                   | AT<br>1st JAN<br>2017<br>£ | INCOME<br>£    | EXPENDITURE<br>£ | TRANSFER<br>£ | AT<br>31st DEC<br>2017<br>£ |
|-----------------------------------|----------------------------|----------------|------------------|---------------|-----------------------------|
| <b>Restricted funds</b>           |                            |                |                  |               |                             |
| Capital projects (note 17a)       | 247,846                    | 10,618         | (24,818)         | 500           | 234,146                     |
| Other restricted funds (note 17b) | 11,570                     | 224,552        | (196,701)        | (500)         | 38,921                      |
|                                   | <b>259,416</b>             | <b>235,170</b> | <b>(221,519)</b> | <b>-</b>      | <b>273,067</b>              |
| <b>Unrestricted funds</b>         |                            |                |                  |               |                             |
| General funds                     | 384,094                    | 315,726        | (337,432)        | -             | 362,388                     |
|                                   | <b>643,510</b>             | <b>550,896</b> | <b>(558,951)</b> | <b>-</b>      | <b>635,455</b>              |

**17a: CAPITAL PROJECTS**

|                           | AT<br>1st JAN<br>2017<br>£ | INCOME/<br>(DEPRECIATION)<br>£ | TRANSFER<br>£ | AT<br>31st DEC<br>2017<br>£ | EXPENDED<br>ON TANGIBLE<br>FIXED<br>ASSETS<br>£ |
|---------------------------|----------------------------|--------------------------------|---------------|-----------------------------|---|
| Various donors            | 547,605                    | 10,618                         | 500           | 558,723                     | 558,723   |
| Less depreciation to date | (299,759)                  | (24,818)                       | -             | (324,577)                   | -   |
|                           | <b>247,846</b>             | <b>(14,200)</b>                | <b>500</b>    | <b>234,146</b>              | <b>558,723</b>                                  |

**17b: OTHER RESTRICTED FUNDS**

| Restriction                               | Donors                                  | At 1st January 2017<br>£ | INCOMING<br>RESOURCES<br>£ | OUTGOING<br>RESOURCES<br>£ | At 31st<br>December 2017<br>£ |
|---|---|--------------------------|----------------------------|----------------------------|-------------------------------|
| Support and advice<br>for families        | NHS Basildon & Brentwood CCG            |                          |                            |                            |                               |
|   | NHS Thurrock CCG                        |                          |                            |                            |                               |
|   | ECC Carers Grant                        |                          |                            |                            |                               |
|   | QBE Foundation                          | 3,329                    | 108,260                    | 84,489                     | 27,100                        |
|   | Discovery Foundation (Santander)        |                          |                            |                            |                               |
| Services for children<br>and young people | The Henry Smith Charity                 |                          |                            |                            |                               |
|   | Masonic Charitable Trust                |                          |                            |                            |                               |
|   | ECC Short Breaks & Youth Service        |                          |                            |                            |                               |
|   | ECC ICCF                                |                          |                            |                            |                               |
|   | Paul & Rachel Jeffreys Charitable Trust |                          |                            |                            |                               |
|   | Essex Community Foundation              |                          |                            |                            |                               |
|   | St James' Place Foundation              |                          |                            |                            |                               |
|   | The Moody Charitable Trust              |                          |                            |                            |                               |
|   | Garfield Weston Foundation              |                          |                            |                            |                               |
|   | The D'Oyly Carte Charitable Trust       | 4,741                    | 112,299                    | 108,219                    | 8,821                         |
|   | The Chapman Charitable Trust            |                          |                            |                            |                               |
|   | The Augustine Courtauld Trust           |                          |                            |                            |                               |
|   | Souter Charitable Trust                 |                          |                            |                            |                               |
| Sir Jules Thorn Charitable Trust          |   |                          |                            |                            |                               |
| Cala Homes Ltd, Hasler Foundation         |   |                          |                            |                            |                               |
| Global's Make Some Noise                  |   |                          |                            |                            |                               |
| Marconi Employees Trust Fund              |   |                          |                            |                            |                               |
| Matchroom Sport Charitable Foundation     |   |                          |                            |                            |                               |
| Equipment & toys                          | Billericay Round Table                  |                          |                            |                            |                               |
|   | The Beatrice Laing Trust                |                          |                            |                            |                               |
|   | The Percy Bilton Charity                | 3,500                    | 14,611                     | 15,111                     | 3,000                         |
|   | Ford Britain Trust                      |                          |                            |                            |                               |
|   | The Stock Exchange Veterans             |                          |                            |                            |                               |
| The Albert Hunt Trust                     |   |                          |                            |                            |                               |
|   |   | <b>11,570</b>            | <b>235,170</b>             | <b>207,819</b>             | <b>38,921</b>                 |

**Special Needs And Parents Limited - Company No.03805837**  
**Accounts for the year ended 31st December 2017**

**18: RESERVES POLICY**

The charity's reserves and its policy are set out as follows:

|   | <b>Current Year 2017</b> | <b>Previous Year 2016</b> |
|---|--------------------------|---------------------------|
| Unrestricted Funds  | £312,388                 | £334,094                  |
| Designated Funds<br>(Building Refurbishment)                                  | £50,000                  | £50,000                   |
| Restricted Funds  | £273,067                 | £259,416                  |
| Total Funds   | £635,455                 | £643,510                  |
| Ratio of Unrestricted and Designated Reserves to Annual Operating Expenditure | 0.65 (7.80 mths)         | 0.72 (8.64 mths)          |

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The trustees propose to maintain the charity's unrestricted reserves at a level between six and nine months operational expenditure and have done so having regards to its manner of operation and likely funding streams.

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations at each executive meeting.

**19: TRUSTEES' REMUNERATION AND EXPENSES**

Charity funds have been used to purchase trustees' indemnity insurance at a cost of £477, as permitted by the charity's Articles of Association.

No trustees nor any persons connected with them received any remuneration or expenses during the current or previous year.

**20: RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|  | 2017           | 2016    |
|--|----------------|---------|
|  | £              | £       |
| Net movement in funds                        | <b>(8,055)</b> | (5,449) |
| Depreciation                                 | <b>31,763</b>  | 35,819  |
| Interest received                            | <b>(3,597)</b> | (4,170) |
| Decrease in debtors                          | <b>1,261</b>   | 4,085   |
| Increase in creditors                        | <b>375</b>     | 8,838   |
| <b>Net cash used in operating activities</b> | <b>21,747</b>  | 39,123  |