



2021



Annual Report and Accounts

For the year ended 31st December 2021

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



SNAP is an Essex charity for families with children and young people who have any additional need or disability.

SNAP's aims are to inform, encourage and support parents, allowing them to grow in strength and knowledge so that 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

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Fundraising

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SNAP

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

Registered Charity No. 1077787



**REPORT OF THE TRUSTEES FOR THE PERIOD ENDED
31st DECEMBER 2021**

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Report of the Trustees for the year ending 31st December 2021

The Trustees are pleased to present their annual directors' report and financial statements of the charity for the year ended 31st December 2021 which are also prepared to meet the requirements of 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

Looking back at how much Covid dominated our activities, as outlined in our Report and Accounts for 2020, none of us could imagine that it would continue to do so in such a profound way during 2021 as well.

Needless to say, the team at SNAP once again showed the resilience to continue to deliver the outstanding service they are known for, despite at times suffering from Covid themselves and being exhausted by the on-going onslaught. It is once again a testament to the team that they have continued to renew and revitalise the services you will read about in this document.

Following Government advice, the Centre remained largely closed until April 2021. However, the Helpline, directory and on-line Zoom sessions continued as previously. As soon as the centre was able to open, the team took a cautious approach to re-introducing sessions. Initially this meant that only one family or one bubble could attend at a time.

In summary the team facilitated the following sessions:

- Counselling, where 1,024 sessions took place via Zoom and in person,
- 205 individual or small-group bubble sessions, where families had the activity hall to themselves and a member of staff to offer one-to-one support and advice,
- 23 hybrid and/or remote Sensorise sessions for those with complex needs,
- 25 specialist parent talks on topics such as developing communication and independence in children complex needs, Pathological Demand Avoidance and ASD and emotional needs,
- A variety of new remote holidays clubs for children and young people,
- And started the SNAP Choir.

Most notably the team were able to offer our amazing SIBS4FUN week for our very special siblings. This was a mixture of indoor and outdoor activities, including a very lively hoe-down complete with musicians and straw bales. This week of unconstrained activities took 51 children and young people out of their home environment that had been more challenging than ever since the pandemic, to allow them to have some FUN.

Our fundraising team worked ceaselessly to ensure that we continued to match revenue to the services that we wished to deliver. As you will see from the accounts, due to some substantial grant applications we are able to be confident in our ability to continue, despite challenging circumstances, to offer the services families need and our financial stability is sustainable.

During 2021 Christina Stubbs, our Director of Finance and Fundraising, confirmed her intention to retire, following a move away from Brentwood. In conjunction with Christina and Karen Boath, Director of Family Services, the Trustees undertook a review of the organisation structure to ensure that any recruitment brought forward the best applicant for the immediate and future needs of SNAP. Following this, and as part of the continuing evolution of The SNAP Team, Trustees agreed to create the post of Chief Executive Officer for the Charity for the first time. The Trustees were delighted that Karen Boath accepted the offer to move into this role, a move that was effective from 1st August 2021.

Following this, a recruitment exercise took place to find a Finance and Fundraising Director. Jeremy Radley was appointed to this role and having volunteered for a few months formally joined on 1st February 2022. This enabled Christina to retire on 31st January 2022. We wish Christina well in her new home and in her retirement. Having contributed so much to SNAP over 20 years she deserves a well-earned break.

2021 saw changes to the Trustee board as well. Mike Bishop, a long-serving Trustee moved from the area so resigned from the Board. Mike was a very active Trustee, and we thank him for his contribution over many years. Therefore, the Board undertook a recruitment exercise to bring new Trustees on board, ensuring we maintain as varied a range of skills, experience and backgrounds as possible. This saw the board increase to 11 members. We were very pleased to welcome Richard Bareham who is a qualified accountant currently working for a hospice in Suffolk. Additionally, we were joined by Kate Scola, a SNAP family who is an economist for a large government department. We have a space for one further Trustee on the board and may seek another SNAP family to join us to continue to increase diversity on the board.

And last, but by no means least, the SNAP team received external recognition for their amazing work including:

- Star of Brentwood Award by Brentwood Borough Council – October
- Brentwood Chamber of Commerce's Brentwood Business Awards in November:
 - Best Innovative Initiative for SNAP Radio our weekly Facebook Live sessions
 - Overall Best Business Award.

Therefore, in concluding this review of 2021 it just leaves me to thank every member of The SNAP Team, whether our dedicated members of staff, or our tremendous volunteers and fundraisers, without whom we could not offer such award-winning services for our families.

Mandy Carr
Chair

Objectives and Activities

Parent and family support is central to the purpose of the charity. SNAP seeks to inform and encourage parents of children and young people who have additional needs and disabilities, which enables them to grow in strength and knowledge. The focus is on enhancing the balance between caring and parenting whilst maintaining family life and enabling positive adjustments for siblings.

In the course of interaction with statutory funders, care providers, local authorities and other agencies, SNAP utilises its hands-on experience to advocate that the needs of the child and family are fully understood. The objective is to inform decision makers of the support required by SNAP families.

To deliver the charity's vision SNAP provides a safe environment offering a wide range of support and specialist services, achieving an outcome of increased resilience and empowerment within our families. The Trustees carefully consider how planned activities will contribute to SNAP's aims and objectives.

In shaping objectives for the year and planning activities the Trustees have referred to the Charity Commission's general guidance on public benefit. SNAP is very conscious that it relies on grants, donations and income from fees to cover its operating costs and it is essential that we provide excellent outcomes for our families in a cost-effective manner. Our fee structure reflects that affordable access to our services is extremely important to us and our families.

To ensure SNAP's work remains focused on our stated aims and objectives, performance and outcomes are continuously monitored. The 2021 annual report gives details of the charity's services, its achievements, performance and how it has benefited the people it is set up to help. SNAP systematically seeks feedback from our families which, along with monitoring and evaluation, indicates we are providing essential and high-quality services and activities.

Strategies employed to achieve our objectives:

- 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 and support for siblings

Services and Support

The pandemic required SNAP to operate in a different way dictated by the restrictions caused by COVID-19. The team demonstrated enormous energy in seeking new ways to provide services for our families, preventing lives being damaged by addressing head on isolation and loneliness, providing regular and important information as the situation unfolded and at all times being aware of the potential for wellbeing issues caused by the pandemic.

The Trustees were fully engaged in discussing and reviewing the services and support offered by SNAP to ensure they were relevant and continued to meet the needs of our families.

Parents and Carers

Most of these services continued to be available remotely throughout 2021. As the year progressed and restrictions eased, we slowly reintroduced in-person services, adapting them to the changing needs of SNAP families.

Information, advice and support is provided by way of:

Helpline, E-mail and Telephone 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.

Counselling is provided by professional counsellors and offered to parents and/or the whole family where they would benefit from this service.

Parent and Professional specialist talks, workshops and focus events with opportunities to network with other families and representatives of related organisations.

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 **Information Network** updates parents regularly by email with information and opportunities relevant to their specific circumstances.

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



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

Parent Choir sessions provide an opportunity to sing and socialise with other parents and carers.

Children and Young People

The majority of these services were offered remotely throughout the year alongside individual family sessions at The SNAP Centre. We slowly reintroduced in-person activities and by the end of the summer most sessions were back in-person at SNAP with reduced attendance or delivered as a hybrid session.

We offer a wide range of facilities and activities encompassing both term-time and holiday sessions including:

Specialist Equipment and Facilities including a multi-sensory room, a multi-sensory wall and a specialist 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, choir, 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 feel at ease helping to reduce feelings of isolation.

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. In 2021 SIBS4FUN was split into two groups, which alternated days at SNAP or at home, and culminated in our ever-popular Silly Sports Day.

Volunteers

Lockdown at the beginning of the year meant that volunteers were not able to come into the Centre. However, as restrictions relaxed our volunteers stepped up and provided invaluable help to the SNAP family support and fundraising teams. Without such dedicated and skilled 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. Our Trustees devote significant amounts of their time to supporting SNAP on a voluntary basis in a variety of ways.



Achievements and Performance

The environment for funding SNAP's activities has always been challenging and post-COVID we expect this to continue. Local authorities and other funders have restrictions on the funds they are able to make available. Against this background the Trustees, management team, staff and volunteers continue to seek new and innovative opportunities to develop our fundraising base as set out in our fundraising plan.

The success of our fundraising efforts has enabled us to continue developing and enhancing the services offered to children, young people and their parents.

2021 Achievements

- SNAP has continued to respond superbly to the organisational, financial and resourcing challenges posed over the last year ensuring a continuity of provision across a wide range of services. We have adapted our business plan accordingly.
- Adapting SNAP's service provision to the COVID pandemic situation so that it became business as usual rather than reactive. Ensuring that the provision of online/hybrid services and transition back to in-person did not detract from the support offered to families.
- We were delighted to welcome back families and supporters back to The SNAP Centre with our Communita (September), Business Showcase (October) and Christmas Disco (December). Although events were restricted during the year, we were very proud of the ones we did hold including the 24 Hour Kitchen Disco.
- Reinforcing the message that SNAP is not only an essential provider and resource centre in Essex but is also intent on providing services for the long-term no matter the circumstances.
- Improved security of IT suite equipment with new Lock n' Charge unit and upgraded manual hoist to electric version, better ensuring the safety of staff and SNAP families.
- Introduced, enhanced and reinvented online services for children and young people including SNAP Choir and created hybrid options for some activities such as Sensorise sensory sessions.
- Developed regular webinars for parents and carers that ensured continuity of the training and guidance sessions previously offered in the Centre.
- Introduced Homes Education Groups for parents whose children are being educated at home, providing an opportunity to meet and develop support networks.
- Won multiple awards including a Brentwood Borough Council's Stars of Brentwood award, and the Best Innovative Initiative Award and overall Best Business Awards from the Brentwood Chamber of Commerce's Brentwood Business Awards.
- Continued to seek and develop new sources of fundraising as our usual funding activities continued to be impacted by the pandemic.

"Thank you for giving me a direction to follow. You have a wealth of knowledge, and this is the most useful conversation I've had with anyone in 2 years."

2022 Aspirations

- Re-evaluate current service delivery mechanisms, developing the offering in light of the experience gained during lockdown.
- Ensure that SNAP remains in a good position financially with adequate unrestricted reserves to cover expenditure requirements for between 6 to 9 months.
- Adjust staffing levels to ensure that SNAP is able to meet growing demand for our services across the whole of Essex.
- Progress investment plans for upgrading both our premises and our back-office infrastructure.
- Review the functionality of the Website and mobile access. Ensure it is fit for purpose and user friendly.
- Sustain and develop relationships with our supporters and volunteers.
- Refocus fundraising seeking new sources of funds as well as recognising the difficult economic conditions our supporters will face in 2022.
- Continue to monitor the health and wellbeing of staff who have dealt so well with the very difficult circumstances of the last two years.

Outcomes:

- Reduced isolation and improved networks of support for the whole family.
- Improved access to information and strategies, which increases understanding and ability to effectively advocate for the needs of children and young people who have additional needs and disabilities.
- Increased parents/carers confidence, empowerment and ability to engage with statutory and voluntary service providers, medical professionals and other families.
- Greater self-reliance, independence and ability to ensure that children and young people with additional needs and disabilities get the best possible support.
- Increased resilience, mental health and overall feeling of wellbeing across the family.
- Improved communication skills, self-esteem and social interaction for children and young people with additional needs and disabilities.
- Enhanced support for siblings to deal with the challenges they face and give them opportunities to develop relationships with other children and young people experiencing similar circumstances.
- Increased understanding by professional bodies, including statutory and other voluntary sector organisations, of the support that SNAP families require.

“I just can't thank you all at SNAP enough. No one has helped me like you have. It is such a relief to be able to just pick up the phone and know I can speak to someone there and then, who will listen to me, understand what I am going through and offer suggestions to help. I don't know what I would do without SNAP.”

SNAP's support is holistic and evolves over time, in response to the level of need and age of the children and young people with additional needs and disabilities.

SNAP recognises the changes and demands that families encounter as their children grow older. Families develop new skills and resilience with the knowledge that SNAP is always there when needed.

SNAP actively seeks the views and opinions of our families to help measure the impact of services and to assist in the development and planning of future provision.

Impact:

- Parents/Carers are more resilient and empowered, are able to make confident, informed choices to help their children and young people with additional needs and disabilities and their siblings
- Children and young people with additional needs and disabilities and their siblings experience improved social inclusion as a result of the confidence and self-esteem gained at SNAP
- Older children and young people return to SNAP to volunteer at the activities from which they have benefitted. The skills acquired through volunteering also provide experiences that develop independence, life skills and support future life choices in education and training.

“Today's session was a massive win for us. It's the longest time my son has ever spent at a group! From the moment we walked in I could tell SNAP was different. It sounds dramatic but this was the first time in his life that I felt able to step back and let someone other than myself or close family take the lead with him and that is such a huge thing! It may have been just one play session but its hugely restored my faith that there are places that can support us and that we can hopefully become a part of.”



'SNAP' Shot - Number of Families with Children and Young People who have any Special Need and Disability Supported in 2021

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

3,046

Essex families

522

New families
registered

3,852

Children and young
people with additional
needs and disabilities



3,105

Helpline Phone Calls



5,434

Helpline Emails

1,081

Participants in
training courses
and talks



589

Children and young people
attended holiday services and
individual sessions



185

Sibling
young carers



256

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



543

Face-to-face parent
advice appointments

3,984

Hours of children's
services attended

1,024

Counselling
sessions for
parents and families

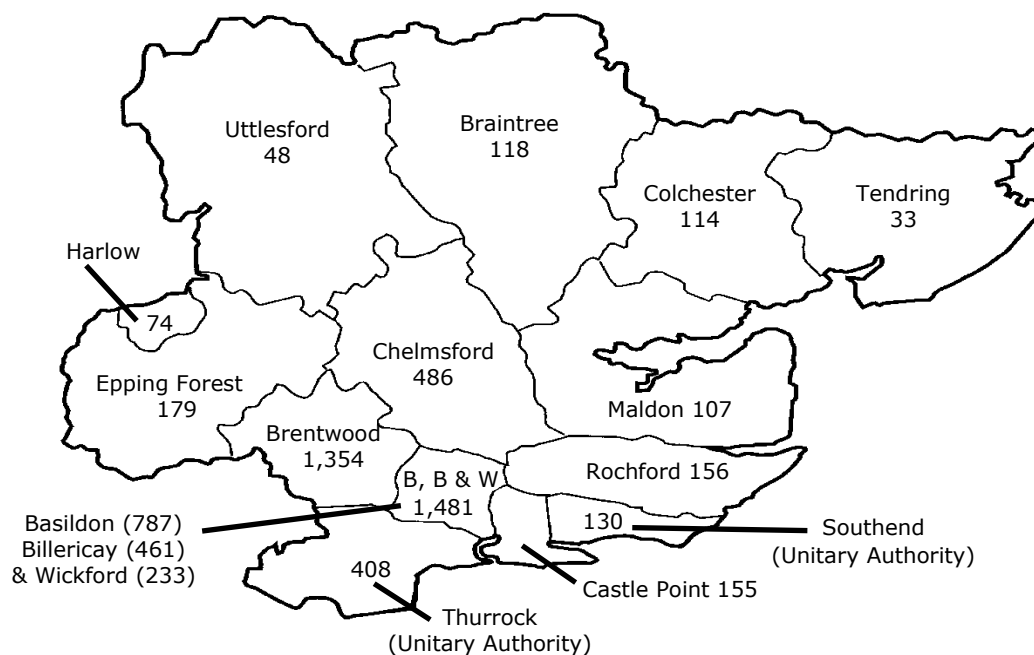
Profile of Children's Needs

Below is a statistical profile according to diagnosis of the 6,909 children with additional needs currently registered with SNAP (of those 3,852 were supported in 2021). In total there are 11,797 recorded diagnoses for the children because some children are diagnosed as having more than one disability.

DIAGNOSIS	No.	%		DIAGNOSIS	No.	%
Autistic spectrum disorder	4,157	35		Sensory processing disorder	322	3
ADD/ADHD	1,568	13		Behavioural Difficulties	310	3
Speech & language difficulties	778	7		Epilepsy	269	2
Developmental delay	565	5		Cerebral Palsy	237	2
Dyslexia	469	4		Rare conditions	197	2
Mental health issues	405	3		Visual Impairment	185	2
Learning difficulties	394	3		Chromosome disorders	143	1
Dyspraxia	352	3		Down syndrome	124	1
Physical disability	324	3		Hearing impairment	109	1
Other conditions including brain/spine/genetic/heart disorders					889	7

Area of Benefit

There were 5,456 Essex families registered with SNAP at 31st December 2021 (of those 3,046 were actively supported during the year). The map shows the Essex County Council districts in which 4,843 of these families live:



In addition to the above 4,843 families, we also have 613 Essex families who live in the following towns: Barking 4; Dagenham 19; Hornchurch 131; Ilford 29; Rainham 37; Romford 300; Upminster 93.

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 as such.

SNAP is dependent on a wide range of funding sources including charitable trusts, statutory agencies and community fundraising. SNAP has a robust 3-year Business and Fundraising Plan in place and budgets are reviewed against actual income at each Executive meeting to ensure the charity's long-term financial stability is sustainable.

Despite budgeting for a reduction, income in 2021 was higher than in the previous year. This increase resulted from successful applications for COVID-19 related grants as well as an uplift in general donations due to some sizeable legacy and in-memory donations. Expenditure in 2021 was lower than budget but higher than in 2020, reflecting actual growth in activities and demand for services but not at the levels originally anticipated in the 2021 budget.

Budget – The budget for 2022 is for a loss of £100,134. Our expectations are that income levels will fall (2022: £665,931) as COVID-19 specific funding does not renew. At the same time, expenditure will increase (2022: £766,065) as a result of significant growth in the demand for SNAP's services. Our expenditure budget for 2022 also includes provision for the execution of a project to improve the efficiency of our back-office infrastructure.

Reserves – At 31st December 2021 SNAP's unrestricted reserves were £601,437 including a designated reserve of £100,000. The designated reserves have been increased by £50,000 to provide additional funding for building refurbishment and infrastructure improvements. See Notes to the Accounts – Reserves Policy on page 30.

Income 2021

Statutory Funding – Principal statutory funding sources for the year were NHS Clinical Commissioning Groups, Essex County Council Short Breaks funding, Essex County Council (COVID-19 funding) and Brentwood Borough Council (COVID-19 funding).

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, 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 and Blue Serif who support our website.

OUR ENORMOUS THANKS TO ALL OUR SUPPORTERS

During 2021 our charity partnerships with local retailers and businesses continued to develop. Our many supporters in the local community arranged and participated in a huge variety of activities. Our 'in-house' events team working with our ambassadors and supporters were extremely busy in arranging and participating in a range of events.

We offer a big thank you to everyone who participated and supported SNAP in this way. As a result, we had another extremely busy and rewarding year.

Activities included:

Sponsored Events including:
Virtual and actual Walks, Fun Runs, Half Marathons & Marathons,
24 Hour Discos • Golf Days • Curry Nights
Virtual social events including Zoom Quiz Nights & Wine/Gin Tasting Events
Raffles • Hamper Draws • 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.

Plans for Future Periods

SNAP is here for the long term, and this means that to continue providing our full range of services and activities detailed long term planning is required.

SNAP has developed and implemented a rolling 3-year business plan cycle. The plan for 2022 to 2024 covers each area of the charity's activities and operation. The Business Plan is reviewed regularly at Trustee meetings.

The ability of SNAP to provide both virtual and in person activities to families that are supported has been well established across the last two pandemic impacted years. This is now a business as usual activity for our staff. In 2022 to date, we have seen a gradual return to The SNAP Centre by families and we very much hope that this trend continues.

Particular challenges arising in 2022 will be driven by higher demand for our services, placing greater pressure on our teams to service all helpline and other requests with the high quality levels of interaction expected from our families and by SNAP. Making the working environment more effective and our operations more efficient are leading objectives in our current three-year business plan.

Going Concern, Post Balance Sheet Event

Since the end of 2021, the UK has emerged from the lockdown periods required throughout the COVID-19 era, to face a number of other financial and geo-political risks. Particularly relevant to the financial outlook of SNAP, is the impact of higher UK inflation and its impact on both the expenditure base and the ability of our supporters to donate to charitable causes.

SNAP is fortunate to have a strong financial position as demonstrated by our level of reserves. This is thanks to our generous supporters as well as our amazing staff who have kept our services running throughout the last two difficult years. Our expenditure plans in 2022 together with lower income mean that a loss has been budgeted for. Our fundraising team are working hard to replace the COVID-19 specific income received in 2020 and 2021 with new sources of funding.

The Trustees have considered the projected financial position of SNAP in light of the above and have determined that they do not create a material uncertainty that casts significant doubt upon SNAP's ability to continue as a going concern.

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 additional 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 234 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.

At the end of 2021, there were eleven trustees on our Executive Committee. It has a balanced mix of parents of children with disabilities and members of the community with relevant experience.

The Executive Committee conducts an annual corporate governance code formal evaluation of the Executive Committee and individual trustees.

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.

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 standing sub-committees covering Finance and Remuneration, Fundraising and Safeguarding. Other sub-committees are constituted as appropriate to review specific topics. In the past this has included areas such as GDPR. Other Trustees support the Senior Management Team as subject matter experts when required, an example of this being Safeguarding.

The 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 services for SNAP families, financial management, HR and employee relations.

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.

Remuneration Policy for Senior Staff

As the key personnel within the charity, the Senior Management Team is in charge of directing, controlling, running and operating the charity on a day-to-day basis.

The remuneration of staff including the senior team is reviewed annually by the Remuneration Committee and considers prevailing inflation rates, changes in responsibility and the charity’s financial resources. The Remuneration Committee’s recommendations are submitted to the full Executive Committee for approval.

Risk Management

The trustees have a risk management strategy which comprises:

- the principal risks and uncertainties that the charity faces are updated by the management team and presented to the Executive committee at every Executive Meeting, for review and discussion
- 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

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 CM14 5WF

Trustees

Mandy Carr (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 (Vice-Chair)	A retired founder and Managing Director of a water management company which was primarily engaged by social housing landlords to maintain safe water systems.
Michael O'Connell (Treasurer)	Retired solicitor and Notary Public.
Paula Hills	Founder of a music therapy charity for pre-school children with additional needs in 1993 and 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.

Julia Gray	A full-time mum with two sons. Her eldest son has additional needs. Previously she worked in the City for several financial companies.
Michael Bishop (Resigned 23 rd April 2021)	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 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.
Paul Deller Ray	A Registered Social Worker with 30 years' experience across Children, Adults and Families Social Care, both in the statutory and voluntary sectors.
Stuart Hulbert	A Chartered Insurance Broker and Joint Managing Director of a Chartered Insurance broking firm based in Brentwood that specialises in advising and arranging insurance for the care and social welfare sector.
Richard Bareham (Appointed 16 th June 2021)	A Chartered Management Accountant with 25 years of financial management experience within the commercial and charity sectors.
Kate Scola (Appointed 15 th September 2021)	Works as an Economist at the Competition and Markets Authority and has two sons.

Staff

Senior Management Team:	Karen Boath, CEO Jeremy Radley, Director Finance & Fundraising (Appointed 1 st February 2022) Christina Stubbs, Director Finance & Fundraising (Retired 31 st January 2022)
Family Support	Pam Kinsella, Kate Batson, Rachel Franklin Andrea Pereira, Liza Bowring, Berni Garrard, Mary Lamb Paula Hollingworth, Dale Kerr, Michelle Dawes Alex Taylor, Allister Smith

Finance & Fundraising

Sara Clifton, Michelle Andrews

Robert Dennis, Sally Hetherington

Jill Ault, Sam Tandy, Callum Boath, Richard Tyne

The Fundraising and Finance Team continue to provide invaluable day-to-day support to the family team with their expertise on the monitoring and evaluation of services, IT, website and social media platforms.

Honorary Life President

Hilary Needham MBE

Founder, Chairman (1994 - 1998) and Manager (1998 - 2017)

Accountants

Tiffin Green Limited, Chartered Accountants, Swan House, 9 Queens Road, Brentwood, Essex CM14 4HE

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 19 was approved by the Trustees on signed on their behalf by:



Mandy Carr (Chair)

29th June 2021

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

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Special Needs and Parents Limited ('the charitable company') for the year ended 31st December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

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.

Responsibilities and basis of report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Lee Elsworth ACA, FCCA
Tiffin Green Limited
Swan House
9 Queens Road
Brentwood
Essex
CM14 4HE

Date: 30/6/2022

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31st DECEMBER 2021

		2021	2021	2021	2020	2020	2020
		UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
NOTE	FUND	FUND	FUNDS	FUND	FUND	FUNDS	
	£	£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	2	185,943		185,943	302,318		302,318
Charitable activities	4	31,157	501,311	532,468	24,463	349,702	374,165
Other trading activities	3	58,756		58,756	37,389		37,389
Investments	5	3,711		3,711	3,723		3,723
Total		279,567	501,311	780,878	367,893	349,702	717,595
Expenditure on:							
Raising funds	7	83,427		83,427	53,075		53,075
Charitable activities	6	101,369	471,063	572,432	184,155	372,618	556,773
Other	8	3,027		3,027	3,270		3,270
Total		187,823	471,063	658,886	240,500	372,618	613,118
Net income/(expenditure)		91,744	30,248	121,992	127,393	(22,916)	104,477
Transfer between funds				-			-
		91,744	30,248	121,992	127,393	(22,916)	104,477
Reconciliation of funds							
Total funds brought forward		488,957	245,037	733,994	394,206	235,311	629,517
Total funds carried forward	17	580,701	275,285	855,986	521,599	212,395	733,994

The notes on pages 23 to 30 form part of these financial statements.

Statement of Financial Position as at 31st December 2021

STATEMENT OF FINANCIAL POSITION

AT 31st DECEMBER 2021

	NOTES	2021 £	2020 £
Fixed assets:			
Tangible assets	12	220,673	237,520
Current assets:			
Debtors	13	383	649
Fixed term bank deposits	14	250,837	247,190
Cash at bank and in hand		402,173	266,507
		<u>653,393</u>	<u>514,346</u>
Current liabilities			
Creditors-amounts falling due within one year	15	<u>18,080</u>	<u>17,872</u>
Net current assets		635,313	496,474
Total net assets		<u>855,986</u>	<u>733,994</u>
The funds of the charity:			
Restricted funds		275,285	212,395
Unrestricted funds			
Designated funds		100,000	50,000
General funds		480,701	471,599
Total funds	17	<u>855,986</u>	<u>733,994</u>

For the year ended 31st December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

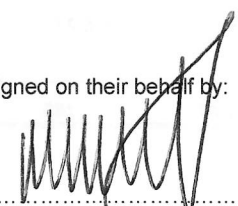
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;

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 29/06/2022 and signed on their behalf by:


Mandy Carr (Chair)


Michael O'Connell (Treasurer)

COMPANY REGISTRATION NUMBER: 03805837

The notes on pages 23 to 30 form part of these financial statements.

Special Needs and Parents Limited - Company no 03805837

Statement of Cash Flows as at 31st December 2021

STATEMENT OF CASH FLOWS

		TOTAL FUNDS	PRIOR YEAR
	NOTE	2021	2020
		£	£
Cash flows from operating activities			
Net cash used in operating activities	21	<u>154,205</u>	<u>136,115</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		<u>(18,603)</u>	<u>(21,696)</u>
Interest received		<u>3,711</u>	<u>3,723</u>
Invested in short term bank deposits		<u>(3,647)</u>	<u>(40,342)</u>
Net cash expended on investing activities		<u>(18,539)</u>	<u>(58,315)</u>
Change in cash and cash equivalents in the reporting period		135,666	77,800
Cash and cash equivalents at the beginning of the reporting period		<u>266,507</u>	<u>188,707</u>
Cash and cash equivalents at the end of the reporting period		<u><u>402,173</u></u>	<u><u>266,507</u></u>

The notes on pages 23 to 30 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 2021

NOTES TO THE ACCOUNTS

2: INCOME FROM DONATIONS AND LEGACIES

	UNRESTRICTED	RESTRICTED	2021 TOTAL	2020 TOTAL
	£	£	£	£
Grants and donations	185,705	-	185,705	302,046
Membership fees	238	-	238	272
	185,943	-	185,943	302,318

Grants and donations for 2021 include grants of £3,392 received in respect of COVID Job Retention Scheme

3: INCOME FROM OTHER TRADING ACTIVITIES

	UNRESTRICTED	RESTRICTED	2021 TOTAL	2020 TOTAL
	£	£	£	£
Sale of Christmas cards	1,038	-	1,038	524
Sale of other merchandise	-	-	-	-
Other activities	813	-	813	401
Fund-raising	56,905	-	56,905	36,464
	58,756	-	58,756	37,389

4: INCOME FROM CHARITABLE ACTIVITIES

	UNRESTRICTED	RESTRICTED	2021 TOTAL	2020 TOTAL
	£	£	£	£
Choir	1,313	-	1,313	-
Music	587	-	587	964
Drama	3,315	-	3,315	2,771
SNAPTASTIC	554	-	554	555
SIBS4FUN	1,725	-	1,725	1,295
SNAP+ Disco	784	-	784	138
Family and Parent Counselling	10,265	-	10,265	11,018
Yoga Club	1,962	-	1,962	2,070
SNAP on a Monday	579	-	579	440
Therapeutic Thursdays	659	-	659	410
SNAP centre sessions	3,666	-	3,666	983
SNAP +	240	-	240	90
Parent and professional training	4,779	-	4,779	3,430
Parent yoga	89	-	89	225
Parent social	640	-	640	-
Photographs	-	-	-	75
Grants and donations (specified)	-	501,311	501,311	349,702
	31,157	501,311	532,468	374,165

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	2021 TOTAL	2020 TOTAL
	£	£	£	£
Interest on bank deposits and fixed term bonds	3,711	-	3,711	3,723

Special Needs and Parents Limited - Company no 03805837
Accounts for the year ended 31st December 2021

6: ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	UNRESTRICTED	RESTRICTED	2021 TOTAL	2020 TOTAL
	£	£	£	£
Childrens' activities		25,400	25,400	17,693
Counselling		17,500	17,500	14,097
Parent and professional training		16,240	16,240	20,875
Library		1,289	1,289	1,951
Postage		0	-	5,394
Office supplies		499	499	1,208
Salaries	83,233	324,506	407,739	398,536
Staff & volunteer training		5,263	5,263	1,214
Staff recruitment costs	1,959		1,959	2,476
Other expenditure	1,292		1,292	772
Subscriptions		2,088	2,088	2,118
Telephone		8,583	8,583	6,780
Premises costs	1,309	24,872	26,181	30,923
Insurance	734	2,935	3,669	3,488
Computer and database costs	2,127	8,507	10,634	8,622
Bank charges	759		759	424
Governance costs	4,732	3,155	7,887	8,342
Depreciation	5,224	30,226	35,450	31,860
	101,369	471,063	572,432	556,773

7: ANALYSIS OF EXPENDITURE ON RAISING FUNDS

	UNRESTRICTED	RESTRICTED	2021 TOTAL	2020 TOTAL
	£	£	£	£
Costs of fundraising	385		385	3,477
Salaries	83,035		83,035	48,750
Office rent	-		-	750
Postage	7		7	98
	83,427	-	83,427	53,075

Special Needs and Parents Limited - Company no 03805837
Accounts for the year ended 31st December 2021

8: ALLOCATION OF TOTAL EXPENDITURE

	BASIS OF ALLOCATION	CHARITABLE ACTIVITIES £	FUND RAISING £	OTHER EXPENSES £	2021 TOTAL £	2020 TOTAL £
Costs directly allocated to activities						
Childrens' activities/counselling	Direct	42,900			42,900	31,790
Parent and professional training	Direct	16,240			16,240	20,875
Library	Direct	1,289			1,289	1,951
Postage	Direct		7		7	5,492
Salaries	Direct	407,739			407,739	398,536
Staff and volunteer training	Direct	5,263			5,263	1,214
Staff recruitment costs	Direct	1,959			1,959	2,476
Staff and volunteer travel	Direct				-	-
Office rent	Direct				-	750
Legal & professional fees	Direct				-	-
Premises costs	Direct	22,742			22,742	28,920
Equipment repairs and maintenance	Direct	3,440			3,440	2,003
Subscriptions	Direct	2,088			2,088	2,118
Telephone	Direct	8,583			8,583	6,780
Website costs	Direct				-	-
Computer and database costs	Direct	10,634			10,634	8,622
Photographs	Direct				-	-
Fundraising expenditure	Direct		385		385	3,477
Support costs allocated to activities					-	-
Insurance	Usage	4,341			4,341	4,008
Office rent	Usage				-	-
Trustees meetings and training	Usage	282			282	859
Miscellaneous	Usage	1,274			1,274	785
Office supplies	Usage	499			499	1,208
Salaries	Staff time	6,000	83,035		89,035	54,750
Independent examiners fees:					-	-
Independent examination	Usage	950			950	950
Accountancy	Usage			1,550	1,550	1,550
Payroll services	Usage			1,477	1,477	1,720
Bank charges	Usage	759			759	424
Depreciation	Usage	35,450			35,450	31,860
		572,432	83,427	3,027	658,886	613,118

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

	2021 £	2020 £
Wages and salaries	447,115	408,052
Social security costs	33,363	29,636
Employer's pension costs	16,296	15,598
	496,774	453,286

No employees had employee benefits in excess of £60,000 (2020: Nil)

The average number of employees during the year was 20 (2020: 20).

The key management personnel of the charity comprise the Trustees and Executive Directors (Family Services and Finance & Fundraising). The total employee benefits of the key management personnel were £95,268 (2020: £93,628). 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 2021

10: STAFF NUMBERS

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

	2021	2020
Key management	2	2
Family support	11	11
Finance & fundraising	7	7
	20	20

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 £16,296 (2020: £15,598).

12: TANGIBLE FIXED ASSETS

	LEASEHOLD PREMISES £	FIXTURES FITTINGS & EQUIPMENT £	COMPUTER EQUIPMENT £	TOTAL £
Cost:				
At 1st January 2021	381,961	182,143	147,072	711,176
Additions	-	8,665	9,938	18,603
At 31st December 2021	381,961	190,808	157,010	729,779
Depreciation:				
At 1st January 2021	214,854	142,528	116,274	473,656
Charge for the year	15,915	7,957	11,578	35,450
At 31st December 2021	230,769	150,485	127,852	509,106
Net book value				
At 31st December 2021	151,192	40,323	29,158	220,673
At 31st December 2020	167,107	39,615	30,798	237,520

13: DEBTORS

	2021 £	2020 £
Grants receivable	-	-
Prepayments	383	649
	383	649

14: FIXED TERM BANK DEPOSITS

	2021 £	2020 £
Fixed term bank deposits maturing after more than 3 months	250,837	247,190

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

15: CREDITORS-AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Sundry Creditors	5,105	5,221
Provision for car park maintenance	3,000	3,000
Taxes and social security costs	9,975	9,651
	18,080	17,872

16: ANALYSIS OF NET ASSETS BETWEEN FUNDS

	GENERAL FUNDS £	RESTRICTED FUNDS £	TOTAL FUNDS £
Tangible fixed assets	18,467	202,206	220,673
Current assets	580,314	73,079	653,393
Current liabilities	(18,080)	-	(18,080)
	580,701	275,285	855,986

Special Needs and Parents Limited - Company no 03805837
Accounts for the year ended 31st December 2021

17: MOVEMENT IN FUNDS

	AT 1st JAN 2021 Published £	Prior period adjustment £	AT 1st JAN 2021 Restated £	INCOME £	EXPENDITURE £	TRANSFER £	AT 31st DEC 2021 £
Restricted funds							
Capital projects (Note 17a)	186,054	32,642	218,696	11,019	(30,226)	2,717	202,206
Other restricted funds (Note 17b)	26,341		26,341	490,292	(440,837)	(2,717)	73,079
	212,395	32,642	245,037	501,311	(471,063)	-	275,285
Unrestricted funds							
General funds	521,599	-	488,957	279,567	(187,823)	-	580,701
	733,994	-	733,994	780,878	(658,886)	-	855,986

Expenditure of £32,642 that had previously been classified as unrestricted has been transferred to restricted funds.

17a: CAPITAL PROJECTS

	AT 1st JAN 2021 £		AT 1st JAN 2021 £	INCOME/ (DEPRECIATION) £	TRANSFER £	AT 31st DEC 2021 £	EXPENDED ON TANGIBLE FIXED ASSETS £
	588,188	32,642	620,830	11,019	2,717	634,566	634,566
Less depreciation to date	(402,134)		(402,134)	(30,226)	-	(432,360)	(432,360)
	186,054	32,642	218,696	(19,207)	2,717	202,206	202,206

17b: OTHER RESTRICTED FUNDS

Restriction	Donors	At 1st Jan 2021 £	INCOMING RESOURCES £	OUTGOING RESOURCES £	TRANSFERS £	At 31st Dec 2021 £
Support and advice for families	NHS Basildon & Brentwood CCG NHS Thurrock CCG The National Lottery Community Fund The Henry Smith Charity Malcolm & Beryl Crook Fund Essex Community Foundation - Mid & South Essex Hospitals Charity, Mid & South Essex Health Care Partnership London Southend Airport Brentwood Mental Health and Wellbeing Small Grant Scheme Countryside Properties Souter Charitable Trust The Sir Jules Thorn Charitable Trust	650	231,107	(227,490)		4,288
Services for children and young people	BBC Children in Need ECC Short Breaks Paul & Rachel Jeffreys Charitable Trust The Tula Trust Ltd The Charles S French Charitable Trust The Dorothy Pamela Smith CIO (carried over from 2020) The Moody Charitable Trust The D'Oyly Carte Charitable Trust Marconi (Chelmsford) Employees Charities Trust Fund Youth Music Active Essex Countryside Properties LV= Essex Community Foundation The Boshier Hinton Foundation Blackmore Pre-School Eastern Counties Educational Trust Limited Brentwood Mental Health and Wellbeing Small Grant Scheme The Perry Watlington Trust	19,420	169,342	(146,601)	(2,717)	39,443
Core Funding	ECC VCS COVID Response Fund BBC Children in Need COVID-19 Next Steps Programme	3,036	72,943	(55,243)		20,736
Equipment & toys	ECC Short Breaks small grants capital scheme Leeds Building Society Foundation Essex Business Adaptation Grant The Beatrice Laing Trust CRT Interiors (carried over from 2020)	3,235	16,900	11,523		8,612
		26,341	490,292	(440,837)	(2,717)	73,079

Special Needs and Parents Limited - Company no 03805837
Accounts for the year ended 31st December 2021

18: RESERVES POLICY

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

	Current Year 2021	Previous Year 2020
Unrestricted Funds	£480,701	£471,599
Designated Funds (Building Refurbishment)	£75,000	£50,000
Designated Funds (Infrastructure Improvement)	£25,000	nil
Restricted Funds	£275,285	£212,395
Total Funds	£855,986	£733,994
Ratio of Unrestricted and Designated Reserves to Annual Operating Expenditure	0.88 (10.6 months)	0.76 (9.1 months)

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 maintain the charity's unrestricted reserves at a level which is equivalent to between six and nine months operational expenditure and have done so having regards to its manner of operation and likely funding streams. The Trustees are pleased to report that current reserves of 11 months have been sufficient to maintain SNAP services during the COVID pandemic.

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.

The Trustees have designated a further £50,000 of reserves to building refurbishment (£25,000) and infrastructure improvement (£25,000). The intention of both designated funds is to enable the Company to meet its charitable objectives as efficiently as possible.

19: TRUSTEES' REMUNERATION AND EXPENSES

Charity funds have been used to purchase trustees' indemnity insurance at a cost of £642 (2020: £520), 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: FINANCIAL COMMITMENTS

At the balance sheet date the charity had no financial commitments.

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

	2021	2020
	£	£
Net movement in funds	121,992	104,477
Add back depreciation charge	35,450	31,860
Deduct interest income shown in investing activities	(3,711)	(3,723)
Decrease/(increase) in debtors	266	(90)
Increase/(decrease) in creditors	208	3,591
Net cash used in operating activities	154,205	136,115