

**Bexley Special Needs Access to Provision
(Bexley SNAP)**

Charity number 1050054

Trustees Report and Financial Statements

For the year ended 31 March 2012

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**Bexley Special Needs Access to Provision
Trustees Annual Report
For the year ended 31 March 2012**

Legal And Administrative Information

Trustees

Alan Milner, Chairman
Shaun Farrell, Vice Chair (joined 21st July 2011)
Bill Cormie, Honorary Treasurer
Stephen Marchant, Member
Sakthi Suriyaprakasam, Member (joined 22nd March 2012)
Joan Ratcliff, Co-opted member

Charity Registered Number

1050054

Main Office

1st Floor St Augustine Primary School, St Augustine's Road, Belvedere, Kent DA17 5HP

Working name

Bexley SNAP

Principal Staff and Secretary to the Management Committee

Carol McCall, Chief Executive

Independent Examiner

Alexandra Durrant, Chartered Accountants and Registered Auditors
10a/12a High Street, East Grinstead, West Sussex RH19 3AW

Bankers

National Westminster Bank Plc, 235 Bexley Road, Northumberland Heath, Erith, Kent DA8 3XX
CAF Bank Ltd, PO Box 289, West Malling, Kent, ME19 4TA

Report of the Management Committee for the year ended 31 March 2012

The Management Committee, which is made up of the charity's Trustees, submit their annual report and the financial statements of Bexley SNAP for the year ended 31 March 2012. The Trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005.

Structure, Governance and Management

Constitution

The charity is governed by its Constitution, which was adopted on 12 September 1994 and amended at an Annual General meeting on 2 March 2004. Membership of the charity is open to all persons who are interested in furthering the work of the charity and may be individuals over the age of 18 or any corporate or unincorporated body.

Bexley Special Needs Access to Provision Trustees Annual Report For the year ended 31 March 2012

Management Committee

The management of the charity is the responsibility of the Management Committee, who are elected, nominated or co-opted under the terms of the Constitution. Members of the Management Committee are also Trustees of the Charity. At each Annual General Meeting the members elect from amongst themselves a Chair, or two co-Chairs, a Secretary and a Treasurer. All members of the Management Committee retire from office together at the end of the Annual General Meeting next after the date on which they came into office but they may be re-elected or re-appointed.

Others who may be nominated to the Management Committee are a Representative of SCOPE (Registered charity no 208231) and a Representative of Bexley Council.

Trustee induction and training

On appointment new Trustees receive information on Bexley SNAP's constitution and governance and on the strategic plan for the period. They are also provided with the Charity Commission's guide "The Essential Trustee" and attend a "teach-in" so that they can familiarize themselves with the work of the charity, meet the staff and gain an appreciation of the scope of its activities.

Risk management

As part of their duties the Trustees have considered the risks to Bexley SNAP's stability and ability to continue its work. The Trustees have done this by identifying and analysing risks by severity of risk and the likelihood of it happening and agreed action to manage these risks. A strategic plan has been developed and is updated annually, so that the Charity's policies and procedures can continue to mitigate the operational risks which it faces. Internal risks are minimized by controls which require authorization of all transactions and major projects, subject only to the limitations imposed on the potential for segregation of duties due to the small number of permanent staff.

Procedures have been implemented to ensure compliance with health and safety of staff, volunteers, service-beneficiaries and visitors.

Organisational structure

Bexley SNAP is run from its head office at St Augustine Primary School, Belvedere, Kent. The Management Committee met three times during the year. The charity undertook a Strategy Review in 2008, resulting in the production of a Business Plan 2008-12, which continued to be implemented during 2011-12. Bexley SNAP has used the Plan to implement a number of changes which will enable the charity to deliver services more effectively, make best use of resources and identify staff and volunteer development needs.

Day to day responsibility for the provision of services has been delegated to the Chief Executive, who is responsible for ensuring that the services specified by grant-makers and the Management Committee are delivered and that key performance indicators are met.

Objectives and activities

Bexley SNAP has a vision:

"To be part of a borough where disabled children, young people and their families are enabled to lead full and fulfilling lives"

Bexley Special Needs Access to Provision Trustees Annual Report For the year ended 31 March 2012

The main object of the charity is to be a parent-led support agency for the relief of disabled children and young people in the London Borough of Bexley, in particular by establishing and improving facilities for such children and young people and by providing and assisting in the provision of assistance to their families and carers.

Bexley SNAP does this through four main activities:

- Family services
- Leisure services
- “Little Stars” (Bexley School for Parents)
- Early Support keyworker

The overall aims of the charity over the next two years are to:

- Maintain and develop the range and quality of existing services
- Ensure SNAP continues to be needs focused
- Ensure that SNAP continues to be parent and child led
- Ensure that SNAP continues to be experienced by stakeholders as responsive and approachable

During the year 2011-12 Bexley SNAP consolidated existing services and continued working to achieve priorities identified in the Business Plan (2008-12). The priorities identified for this year included:

- ensure that staff and trustees effectively implement and regularly review this Business Plan and the implementation plans
- recruit additional trustees
- develop and agree a plan to move to appropriate office premises
- maintain high quality services to meet Quality Assurance standards
- continue to improve and develop the “new to SNAP” referral programme to introduce services that meet individual family needs
- establish a programme of coffee mornings, informal social/friendship groups
- continue to run the successful programme of music and dance sessions
- develop an Early Support programme offering co-ordinated support services to under 5’s
- maintain our liP and Ofsted accreditations

All priorities, with the exception of appropriate premises, were successfully achieved and will be maintained as new priorities for 2012-2015 are developed.

Achievements and Performance

Organisational Achievements

In addition to the constant development of services, in response to changing needs over the last year, SNAP’s key organisational achievements include:

- Successfully won 6 out of 9 submitted commissioning tenders to continue and increase our valuable work
- In spite of a loss of around 24% of income, compared to the previous year, (40% on a full year basis), no major impact perceived by children and families

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- Organisational restructure took place with full consultation with staff. No job losses occurred and minimal changes to hours/pay were accepted ensuring low impact on service provision
- SNAP chosen with another charity to be the Mayors Charity of the Year in the “Ray of Sunshine Appeal”
- Commissioned to provide a new Early Support service offering a ‘keyworker’ to a cohort of families whose children are under 5 and have complex/severe/medical needs
- 2 new skilled and experienced trustees joined the Board, one taking the role of Vice Chair
- New partnership with Bexley Mencap to aid transition of disabled young people to adult leisure services
- New partnership with Archway to provide new Saturday activities for disabled young people over 11
- New partnership with CAMHS to improve parenting skills and provide surgeries at monthly Drop In
- Good financial management and budgetary control

Leisure Services

In the past year leisure short breaks have continued to be in demand by families. In particular 157 children and young people attended across six weeks of Easter and summer holiday schemes with a waiting list of up to 20 per day. As the year progressed this brought about change in the flow of funding available from the London Borough of Bexley. From a period of additional Aiming High funding to uncertainty for the future of SNAP services, the year moved quickly and tenders for funding with the London Borough of Bexley soon approached renewal. There was a period of haste as tenders were prepared for several schemes across SNAP services. Thanks to the team pulling together leisure services were successful in gaining contracts to deliver a key leisure service of short breaks to disabled children, young people aged 2 to 19 years and their families.

New contracts saw a change in the additional services that SNAP was previously able to offer. Partnerships with Charlton Ability Counts, one to one support at mainstream activities and music and dance sessions were ended. The Siblings group funded by BBC Children in Need also came to an end. SNAP developed its partnership with Erith Leisure centre to hand over the waiting list for Swimming lessons to be administered by the Leisure Centre.

Leisure Schemes from October 2011

Age group	Leisure Service and Partners			
Children 2 to 11	Saturday Fun Club			
Young people 11 to 19	Youth Club	Buddy Club	Archway Scheme	Buddying
Children 5 to 19	Hydrotherapy		Easter, Summer, Half term, Christmas Holiday Schemes	
Partnerships/ networking	BVSC	Marlborough School	Parkwood Leisure	
	London Borough of Bexley	Shenstone School	Europa	
	Disabled Children’s Service	Woodside School	Link Thamesmead	
	Bexley Youth Services	Chislehurst & Sidcup School	Archway Project	
	East/ West Child Care Team’s	Noah’s Ark Soft Play	BBA (Business Academy)	
	Mentoring & Befriending Foundation	MCCH	Target Sports Academy	Headliners

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Other Achievements

- SNAP was one of the Mayor's named charities in 2011 -2012 and several disabled young people celebrated this by attending the Mayor's parade to hand out information and collect donations. Throughout the year several London Borough of Bexley Councillors, including Cllr Roy Ashmole, Cllr Sybil Camsey, Cllr Geraldene Lucia-Hennis, and Cllr Katie Perrior, visited SNAP leisure schemes at Welling and Chislehurst and Sidcup youth groups to meet young people with a wide spectrum of disabilities and gain increased awareness of their needs, interests and choices.
- The Archway scheme in partnership with the Archway project has developed into a highly successful cookery and mechanics programme supported by SNAP and Archway staff. It is regularly attended by 10 young people who have also achieved AQA accreditations in cookery and mechanics skills.

Areas for Continued Development

- In view of on-going difficulties with the availability of premises at St Augustine's School, relocate Saturday club and holiday scheme short breaks to Hillsgrove Childrens' Centre. Suitable premises from which to deliver short breaks continue to be high on the leisure agenda and a developing partnership with Hillsgrove Children's Centre is a positive step towards achieving this over a long period of time.
- Maintain and extend partnerships with current mainstream providers to continue and develop positive opportunities across leisure short breaks. Also establish new partnerships to enhance and enable new opportunities in the best interest of children and young people with a disability.
- Ensure we maintain and develop a core short break service to disabled children and families.
- Diversify funding streams to strengthen future sustainability.
- Develop increased partnerships, opportunities and services to support transition.

Family Services

This has proved a challenging year for us all, with family services enduring a significant cut in funding from the London Borough of Bexley. However, restructuring services enabled us to maintain all areas of support for families with the exception of our counselling service, which sadly ended in September, and our family Christmas party.

Our membership has steadily increased over the year to 1,109 and we encourage new families to attend our Drop In (now named Information and Assessment sessions) upon initial contact to meet members from the SNAP team personally, and to ensure that appropriate information is given, which is tailored to the families' needs. The opportunity is given for immediate professional advice on a host of disability issues and assessment of children for SNAP leisure activities. 88% of families are self-referred, with the remaining 12% referred by Hospitals, Social Workers, Schools and voluntary agencies.

The table below lists all family services offered during this period and the attendance by parents and children:

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Service	Attendance
9 x Information & Assessment sessions (4 or more professionals available for advice at each one)	123 parents in total, approx 150 prof appts took place
6 x bi-monthly newsletters sent to over 1200 parents & professionals and 2 special schools in the borough	
Counselling Sessions up to 30 th Sept 2011	80 sessions for 4 parents
Lighthouse Coffee mornings	26 parents
Workshops x 4	44 parents in total
Understanding Autism, series of 6 workshops x 4	31 parents
Positive Parenting 10 week course	8 parents
Family Easter Party	191 people
Hastings Trip	50 people
'Wily Gig' live band fundraising evening	120 people
6 night holidays (adapted chalet) in East Sussex, administered by SNAP	19 families

A dedicated team of volunteers continued to support the above services and 10 attended a 'pampering' relaxation 'thank you' event.

Early Years Service

Bexley SNAP's support for children aged 0-5 years in the borough has steadily grown throughout the year and is now become a more comprehensive Early Years Service incorporating three main projects; 'Little Stars' School for Parents, Early Support Keyworker Service and Hydrotherapy.

'Little Stars' School for Parents continues to be a popular service within the borough with a waiting list at most times. We run three groups each week with a maximum of 15 children attending per week. Each session is structured to enable the children to achieve targets in all of the Early Learning Areas such as:

- Rolling independently
- Sitting independently on the floor
- Walking independently
- Independent eating
- Sharing and being part of a group
- Speaking or communicating via other means

The team also strives to provide parents with practical ideas and support on how to continue using the techniques with the children at home to make the children as independent as possible.

The new Early Support Keyworker Service supports families with children with complex needs. We ensure that the families receive access to services and support that they need by making referrals, attending meetings or appointments with them and keeping in regular contact to support the family. Although this is a new project for the Early Years Service it has already made a vast impact for the families that it has supported.

Hydrotherapy sessions have been introduced to complement existing sessions already run as part of the Leisure Service. These sessions are designed for children under 5 and they attend one 'fun-time' session each month and one more structured School for Parents session to focus on enhancing mobility.

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Financial Review

The Trustees report a surplus of £8,724 for the year, compared with a deficit of £19,026 in the previous year. Income and expenditure were significantly reduced, following the adoption of a commissioning framework by the London Borough of Bexley during the year for service provision, in line with local authorities across the country.

Incoming resources (£354,327) were 24% less than the previous year and resources expended (£345,419) were reduced by 28%. The reduction in income was most severely felt in Leisure Services, where funding reduced by £59,627 (22%). Counselling, Information and Family Support suffered a drop in overall funding of 48%, of which £21,468 (19%) was due to lower funding from the local authority and the balance of £33,727 (29%) arose as a result of grants in the previous year which were not repeated. Against these reductions, School for Parents saw an increase of £5,832 for the Early Years Service, which improved its overall funding by 12%. There was a welcome increase in general donations compared with the previous year. These rose from £4,257 to £8,404 mainly due to a generous donation of £2,500 by LCH Clearnet.

On the expenditure side, significant reductions had to be made in Leisure Services and Counselling, Information and Family Support in order to operate within the lower levels of income.

- Leisure Services expenditure reduced by £98,620 (32%). The new contracts led to a reduction in the services that SNAP was previously able to offer. Some partnerships and one to one support at mainstream activities and music and dance sessions were ended. The Siblings group funded by BBC Children in Need also came to an end. SNAP handed over the waiting list for Swimming lessons to be administered by the Erith Leisure Centre.
- Counselling, Information and Family Support expenditure reduced by £37,712 (45%). However, restructuring of the services enabled sufficient levels of support for families to be maintained, with the exception of the counselling service and the family Christmas party.
- Expenditure on School for Parents was maintained in line with the expanded programme of services. Fundraising and Governance costs were unchanged from the previous year.

It is estimated that the drop in income (24% in 2011-12) will be in the range of 40% in a full year. Restructuring the charity to meet this situation has been painful but has been successfully completed due to the outstanding co-operation of staff, with whom full consultations were held at all times. No job losses occurred and minimal changes to hours and pay were accepted, thus ensuring low impact on service provision. These changes demonstrate the flexibility of the charity's structure, which the trustees are anxious to maintain, and its ability to respond quickly so that any impact perceived by children and families is minimal.

The purposes for which unrestricted and restricted funds are held are set out in Note 14 to the accounts. The Trustees have reviewed the financial position of the Funds under the charity's control and consider that there are sufficient assets available to meet the projected demands. The charity's staff have worked well to adapt to the revised structure, to control expenditure and to approach new avenues for earning income from Bexley SNAP's knowledge base and skills.

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Funding strategy

SNAP uses its status as a children's disability organisation as a means of attracting funding from both centrally and locally delegated agencies to underpin its existing and long term work. Additionally, SNAP will continue to seek funding from external grant makers. Future funding initiatives that promote a range of support mechanisms for disabled children and their families will be applied for and utilised to support our services.

Investment policy and performance

The Constitution of the charity provides that monies not immediately required for the charity's own use be invested in investments, securities or property as may be thought fit. The charity currently holds surplus cash balances on deposit with the CAF bank and is satisfied that the interest rates achieved are in line with market conditions.

Reserves policy

The purposes for which the charity holds certain restricted and designated funds are given in Note 14 to the accounts. The Reserves Policy agreed by the Trustees of Bexley SNAP is that, to the extent possible, Revenue Reserves should be sufficient to cover these funds, together with a General Reserve equivalent to 3 months unrestricted operating costs, which will act as working capital, thus ensuring that Bexley SNAP can continue to provide services and support to families during gaps which arise in the flow of funding.

In the year ended 31 March 2012, the General Reserves increased as a result of the surplus generated during the year and stood at £20,589, of which £1,156 is invested in Fixed Assets. (see Note 13). The remaining General Reserves of £19,433 represent less than 1 month of unrestricted operating costs. However the Trustees consider that the financial situation of the charity is stable and can be properly managed, having regard to the Investment Fund which can be made available to meet a shortfall in working capital, should this arise.

Plans for Future Periods

During the year 2012-13 Bexley SNAP will work towards consolidating the priorities set out in the Business Plan (2008-12) listed below, and developing a new 3 year strategy in October 2012 which will drive the direction of business to 2015.

- To ensure parent and child participation in development of all SNAP services
- Ensure staff/trustees/volunteers reflect the diverse community of Bexley
- To recruit additional trustees
- Ensure rigorous monitoring and evaluating of outcomes to assess the impact of our work
- To effectively manage the changing landscape of funding and contracts
- Continue to seek improved accommodation
- Develop and agree a policy enabling parents to commission services directly
- Prioritise staff and volunteer learning and development, enabling us to respond to changing needs

**Bexley Special Needs Access to Provision
Trustees Annual Report
For the year ended 31 March 2012**

Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice applicable to charities. Charity law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements the Trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgments and estimates that are reasonable and prudent;
- stated whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the charity will continue in operation).

The Trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

So far as the Trustees are aware, there is no relevant audit information of which the charity's independent examiner is unaware, and each Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

A resolution proposing that Alexandra Durrant be re-appointed as Independent Examiner of the charity will be put to the Annual General Meeting.

This report was approved by the Management Committee on 24th October 2012 and signed on its behalf, by:

Alan Milner
Chairman

Bexley Special Needs Access to Provision For the year ended 31 March 2012

Report of the Independent Examiner to the Trustees of Bexley SNAP

I report on the accounts of Bexley SNAP for the year ended 31 March 2012, which are set out on pages 11 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 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 & Wales.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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
- to state whether 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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 accounts 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:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alexandra Durrant, Chartered Accountants and Registered Auditors
10a/12a High Street
East Grinstead
West Sussex RH19 3AW

24th October 2012

Bexley Special Needs Access to Provision
Statement of Financial Activities (incorporating the Income and Expenditure Account)
For the year ended 31 March 2012

	Note	Restricted £	Unrestricted £	2012 Total £	2011 £
INCOMING RESOURCES FROM GENERATED FUNDS					
Voluntary income and grant funding	2	41,335	289,942	331,277	436,120
Incoming resources from charitable activities	3	-	22,923	22,923	27,289
Investment Income			127	127	142
Total incoming resources from generated funds		<u>41,335</u>	<u>312,992</u>	<u>354,327</u>	<u>463,551</u>
RESOURCES EXPENDED					
Cost of generating funds					
Fundraising and publicity costs	4	-	23,370	23,370	24,039
Charitable expenditure					
Charitable activity costs	5	43,819	265,632	309,451	446,023
Governance	5	-	12,598	12,598	12,515
TOTAL RESOURCES EXPENDED		<u>43,819</u>	<u>301,600</u>	<u>345,419</u>	<u>482,577</u>
NET INCOMING / (OUTGOING) RESOURCES BEFORE TRANSFERS					
	7	(2,484)	11,392	8,908	(19,026)
Gain / (Loss) on disposal of Fixed Assets		-	(184)	(184)	-
NET MOVEMENT IN FUNDS		<u>(2,484)</u>	<u>11,208</u>	<u>8,724</u>	<u>(19,026)</u>
TOTAL FUNDS AT 1 APRIL 2011		2,484	110,288	112,772	131,798
TOTAL FUNDS AT 31 MARCH 2012		<u>-</u>	<u>121,496</u>	<u>121,496</u>	<u>112,772</u>

All of the above results are derived from continuing activities. The Statement of Financial Activities includes all gains and losses recognised in the year. Movements in funds are disclosed in Note 14 to the Financial Statements.

The notes on pages 13 to 20 form part of these financial statements.

**Bexley Special Needs Access to Provision
Balance Sheet
For the year ended 31 March 2012**

	Note	£	2012 £	2011 £
FIXED ASSETS				
Tangible fixed assets	9		13,212	17,909
CURRENT ASSETS				
Debtors and prepayments	10	-		11,470
CAFcash account		160,551		96,433
Cash at bank and in hand		10,053		26,032
		<u>170,604</u>		<u>133,935</u>
CREDITORS				
Amounts falling due within one year	11,12	(62,320)		(39,072)
			<u>108,284</u>	<u>94,863</u>
NET ASSETS	13		<u>121,496</u>	<u>112,772</u>
CHARITY FUNDS				
Restricted funds	14		-	2,484
Unrestricted funds				
Capital reserve	14	1,500		1,500
Designated funds	14	99,407		105,118
General funds	14	<u>20,589</u>		<u>3,670</u>
			121,496	110,288
			<u>121,496</u>	<u>112,772</u>

The financial statements were approved by the Management Committee on 24th October 2012 and signed on its behalf by

Alan Milner, Chairman

Bexley Special Needs Access to Provision
Notes to the financial statements
For the year ended 31 March 2012

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). They have been prepared in accordance with the *Statement of Recommended Practice (SORP), Accounting and Reporting by Charities* published in March 2005 and applicable accounting standards.

1.2 Status of the charity

The charity is an unincorporated association and the Trustees, who are also members of the Management Committee, are named in the Annual Report.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds which have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors and which have been raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to receive them and the amount can be quantified with reasonable accuracy.

Voluntary income received by way of donations and gifts to the charity is included in full in the Statement of Financial Activities when receivable. Intangible income which represents donated goods and services is included at the value to the charity only where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Revenue grants are recognised in full in the Statement of Financial Activities on the earlier of when they are received or when they are receivable, unless they relate to a specific future period, in which case they are deferred to that period.

Grants for capital purchases are credited to restricted incoming resources when received. Depreciation of fixed assets purchased with such grants is charged against the restricted fund or against a designated equipment fund, where acquisition of the asset has satisfied the donor's intentions. Where a fixed asset is donated to the charity for its own use, it is treated in a similar way to a restricted grant.

Investment income, including interest, is credited to incoming resources in the year in which it is receivable.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Bexley Special Needs Access to Provision
Notes to the financial statements
For the year ended 31 March 2012

1. Accounting policies (continued)

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Central overheads and salary costs have been allocated on the basis of staff time attributable to the particular activities.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the cost of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Governance costs are those costs incurred in connection with enabling the charity to comply with external regulation, constitutional and statutory requirements and in providing support to the Trustees in the discharge of their statutory duties.

1.6 Allocation of Support costs

Support costs are allocated to Fundraising, Governance and Charitable Activities on the basis of effort expended by management and administrative staff on these activities.

1.7 Operating leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged to the Statement of Financial Activities as incurred.

1.8 Pensions

The charity contributes on a defined contribution basis towards personal pensions for staff who have elected to join the scheme. The pension charge reflected in the Statement of Financial Activities represents the amount payable by the charity to the pension scheme for the year.

1.9 Cash flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.10 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all tangible assets at rates calculated to write off each asset down to its estimated residual value on a straight line basis over its expected useful life. The depreciation rates in use are as follows:

Furniture, fixtures and fittings	5 Years
Playscheme equipment	5 Years
Office and electronic equipment	3 Years

1.11 VAT

The charity is not registered for VAT. Resources expended include attributable VAT which cannot be recovered.

1.12 Taxation

The charity is exempt from corporation and income tax as its income is applied for charitable purposes.

Bexley Special Needs Access to Provision
Notes to the financial statements
For the year ended 31 March 2012

2 Voluntary income and grant funding

		Restricted	Unrestricted	2012 Total	2011
		£	£	£	£
a	DONATIONS				
	LCH Clearnet		2,500	2,500	-
	Wily Gig Fundraising		1,960	1,960	409
	Bhangra Night		960	960	-
	Sidcup Lodge		460	460	-
	Accountancy Aid Race Night		400	400	-
	Mr & Mrs Pampling		352	352	-
	<i>Dragon boat racing</i>			-	489
	<i>Bar Mondo event</i>			-	363
	<i>Ben Humberstone</i>			-	286
	Other donations (under £250)		1,772	1,772	2,710
		-	8,404	8,404	4,257
b	GRANTS			2012 Total	2011
	<i>Counselling, Information and Family Support</i>				
	Bexley Care Trust		36,819	36,819	38,574
	LB of Bexley - Children's Fund (Family)		7,649	7,649	15,299
	LB of Bexley - Information & Assessment		6,666	6,666	-
	LB of Bexley - Sure Start		5,851	5,851	11,703
	LB of Bexley - Parent Participation		2,877	2,877	-
	<i>City Bridge Trust</i>			-	23,000
	<i>Together for Disabled Children</i>			-	10,000
	<i>DCatch</i>			-	9,727
	<i>LB of Bexley - Aiming High</i>			-	5,754
	<i>NatWest Community Fund</i>			-	1,000
	<i>Leisure Services</i>				
	LB of Bexley - Carers' Special Grant		42,175	42,175	35,683
	LB of Bexley - Buddy Scheme		41,024	41,024	18,131
	LB of Bexley - Aiming High (Playschemes)	32,517		32,517	39,191
	LB of Bexley - Aiming High (Youth Club)		24,804	24,804	49,070
	LB of Bexley - Children's Fund (Leisure)		15,298	15,298	29,196
	LB of Bexley - My Space		13,324	13,324	-
	LB of Bexley - Holiday Schemes		12,500	12,500	-
	LB of Bexley - Database Admin		8,154	8,154	-
	BBC Children in Need	7,618		7,618	22,442
	LB of Bexley - Half Term Schemes		4,056	4,056	-
	Youth Opportunity Fund		2,600	2,600	2,946
	LB of Bexley - Aiming High (Music & dance)		2,541	2,541	5,622
	Jack Petchey Achievement Awards	1,200		1,200	1,200
	Help A Capital Child		583	583	-
	Headliners		543	543	-
	<i>LB of Bexley - Playschemes</i>			-	30,413
	<i>LB of Bexley - Aiming High (Carers)</i>			-	20,000
	<i>LB of Bexley - Summer University</i>			-	10,770
	<i>London Mayor's Offer</i>			-	2,500
	<i>Bailey Thomas Foundation - Hydrotherapy</i>			-	1,400
	Carried forward	41,335	227,464	268,799	383,621

Bexley Special Needs Access to Provision
Notes to the financial statements
For the year ended 31 March 2012

2 Voluntary income and grant funding (continued)

Brought forward	41,335	227,464	268,799	383,621
<i>School for Parents</i>				
Early Years Service		44,824	44,824	38,992
Henry Smith Charity		9,250	9,250	9,250
	41,335	281,538	322,873	431,863

Voluntary income and grant funding

Total	41,335	289,942	331,277	436,120
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3 Incoming resources from charitable activities

	Restricted £	Unrestricted £	2012 Total £	2011 £
Parental and Client contributions		19,340	19,340	21,738
Other contributions		3,583	3,583	5,551
	-	22,923	22,923	27,289

4 Fundraising and publicity costs

	Restricted £	Unrestricted £	2012 Total £	2011 £
Costs of voluntary income	-	23,370	23,370	24,039

5 Analysis of resources expended

	Direct costs £	Support costs £	2012 Total £	2011 £
Fundraising and publicity costs	17,483	5,887	23,370	24,039
Charitable activity costs				
Counselling, Information and Family Support	38,922	6,793	45,715	83,427
Leisure Services	186,932	24,906	211,838	310,458
School for Parents	48,276	3,622	51,898	52,138
	274,130	35,321	309,451	446,023
Governance				
Independent Examination fees	1,320	-	1,320	1,320
General	7,201	-	7,201	9,320
Support cost allocation	-	4,077	4,077	1,875
	8,521	4,077	12,598	12,515
Total resources expended	300,134	45,285	345,419	482,577

Bexley Special Needs Access to Provision
Notes to the financial statements
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6 Analysis of support costs for apportionment

	Premises costs £	Office costs £	General costs £	Staff costs £	2012 Total £	2011 Total £
Fundraising and publicity	699	3,489	563	1,136	5,887	2,708
Counselling, Information and Family Support	807	4,026	649	1,311	6,793	5,623
Leisure Services	2,957	14,762	2,380	4,807	24,906	8,957
School for Parents	430	2,147	346	699	3,622	1,667
Governance	484	2,416	390	787	4,077	1,875
	<u>5,377</u>	<u>26,840</u>	<u>4,328</u>	<u>8,740</u>	<u>45,285</u>	<u>20,830</u>
2011	2,253	6,182	6,600	5,795	20,830	

7 Net incoming resources for the year

These are stated after charging

	2012 £	2011 £
Depreciation	6,092	5,910
Trustee Indemnity Insurance	438	548
Pension costs	4,740	4,316
Independent Examiner's remuneration	1,100	1,100

8 Staff costs and numbers

Staff costs were as follows -

	2012 £	2011 £
Salaries and wages	245,527	281,605
Social security costs	14,978	18,830
Employer's pension contributions	4,740	4,316
	<u>265,245</u>	<u>304,752</u>

The average number of staff and part-time workers (full-time equivalent) during the year was as follows:

	2012	2011
Fundraising	0.5	0.6
Counselling, Information and Family Support	1.2	1.4
Leisure Services	6.9	8.6
School for Parents	1.2	1.2
Support	0.2	0.2
Governance	0.2	0.2
	<u>10.2</u>	<u>12.2</u>

Bexley Special Needs Access to Provision
Notes to the financial statements
For the year ended 31 March 2012

9 Tangible fixed assets			
	Equipment	Fixtures & Fittings	Total
	£	£	£
COST			
At 1 April 2011	34,347	4,086	38,433
Disposals	(1,436)	(423)	(1,859)
Additions	1,579	-	1,579
At 31 March 2012	<u>34,490</u>	<u>3,663</u>	<u>38,153</u>
DEPRECIATION			
At 1 April 2011	16,477	4,047	20,524
Depreciation on disposals	(1,252)	(423)	(1,675)
Charge for the year	6,053	39	6,092
At 31 March 2012	<u>21,278</u>	<u>3,663</u>	<u>24,941</u>
NET BOOK VALUE			
At 31 March 2012	<u>13,212</u>	<u>-</u>	<u>13,212</u>
At 31 March 2011	<u>17,870</u>	<u>39</u>	<u>17,909</u>
10 Debtors and prepayments			
		2012	2011
		£	£
Other debtors and accrued income		-	11,470
		<u>-</u>	<u>11,470</u>
11 Creditors: amounts falling due within one year			
		2012	2011
		£	£
Social Security and other taxes		3,733	7,067
Accrued staff costs		3,637	9,160
Sundry creditors		-	300
Other accruals		3,265	12,678
Deferred income (Note 12)		51,685	9,867
		<u>62,320</u>	<u>39,072</u>
12 Deferred Income			
	1 April		31 March
	2011	Received	2012
	£	£	£
Henry Smith	9,250	(9,250)	-
Easter playschemes	617	2,180	2,180
LB of Bexley - Childcare Places		22,210	22,210
Lloyds TSB Foundation		14,934	14,934
LB of Bexley - Holiday Schemes		11,500	11,500
Help A Capital Child		801	801
Bexley Voice		60	60
	<u>9,867</u>	<u>51,685</u>	<u>(9,867)</u>
			<u>51,685</u>

Bexley Special Needs Access to Provision
Notes to the financial statements
For the year ended 31 March 2012

13 Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total £	2011 £
Tangible fixed assets	-	12,056	1,156	13,212	17,909
Current assets	-	88,851	81,753	170,604	133,935
Creditors due within 1 year	-	-	(62,320)	(62,320)	(39,072)
Net assets at 31 March 2012	<u>-</u>	<u>100,907</u>	<u>20,589</u>	<u>121,496</u>	<u>112,772</u>

14 Statement of Funds

	At 1 April 2011 £	Incoming Resources £	Resources Expended £	Transfers between funds £	At 31 March 2012 £
Restricted Funds					
Jack Petchey Awards	2,484	1,200	3,684	-	-
LB of Bexley - Aiming High	-	32,517	32,517	-	-
BBC Children in Need	-	7,618	7,618	-	-
Total restricted funds	<u>2,484</u>	<u>41,335</u>	<u>43,819</u>	<u>-</u>	<u>-</u>
Unrestricted Funds					
<i>Designated funds</i>					
Capital Reserve	1,500	-	-	-	1,500
Investment Fund	71,251	-	-	-	71,251
Equipment funds	17,767	-	5,711	-	12,056
Building Fund	6,000	-	-	-	6,000
Exit Strategy	10,100	-	-	-	10,100
<i>Total designated funds</i>	<u>106,618</u>	<u>-</u>	<u>5,711</u>	<u>-</u>	<u>100,907</u>
General Funds	3,670	312,992	296,073	-	20,589
Total unrestricted funds	<u>110,288</u>	<u>312,992</u>	<u>301,784</u>	<u>-</u>	<u>121,496</u>
Total funds	<u>112,772</u>	<u>354,327</u>	<u>345,603</u>	<u>-</u>	<u>121,496</u>

Purposes for which funds are held

Restricted Funds

Jack Petchey Awards

This fund holds awards received from the Jack Petchey Foundation which are expended on projects and activities selected by the charity's beneficiaries.

LB of Bexley - Aiming High (Playschemes)

This is a grant received from the London Borough of Bexley - "Aiming High", to fund the delivery of Easter and Summer Holiday Schemes, Short Breaks and Childcare for children and young people aged between 5 and 12 years.

BBC Children in Need

This is a grant received from BBC Children In Need to fund the salaries of the Sibling Group Leader, Assistant and associated non-salary costs.

Bexley Special Needs Access to Provision
Notes to the financial statements
For the year ended 31 March 2012

Purposes for which funds are held (continued)

Designated funds

Capital Reserve

This fund holds the funds designated by SNAP's Management Committee for future expenditure on capital equipment necessary to provide continuity of services.

Investment Fund

During the year to 31 March 2005, a legacy was received from the estate of Mrs Nellie Adelaide Johnson and that of her son, Mr Maurice Allan Johnson. The Management Committee decided that £100,000 should be held in an investment fund, in order to provide some annual income for charitable activities and to protect the value of the capital. The fund is held in reserve for unforeseen emergencies and is used to assure financial stability of the charity's future operations. It is also used to fund the start-up costs of new projects and initiatives. The fund now stands at £71,251.

Equipment grants

This fund holds the net book values of assets purchased using restricted funds.

Building Fund

This fund holds the balance remaining available following a move to new premises in 2006. It is being held in reserve in the event of future expansion.

Exit Strategy

This fund has been designated by the Management Committee for use only in the event of SNAP's funding drying up to such an extent that it can no longer continue to provide services and to support families. It comprises statutory redundancy payments only.

15 Pension contributions

The charity contributes on a defined contribution basis towards personal pensions for staff who have elected to join the scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension charge reflected in the Statement of Financial Activities represents the amount payable by the charity to the pension scheme for the year and is disclosed in Note 8. All outstanding liabilities have been paid at the balance sheet date.

16 Capital commitments

At 31 March 2012, there were no capital commitments (2011 £Nil). No amounts were authorised but not yet contracted for.

17 Operating leases

At 31 March 2012 the charity had no annual commitments under non-cancellable operating leases.