

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 October 2024
for
Special Needs Adventure Playground

Glen Drummond Financial Accountants
12 Carron Place
East Kilbride
Lanarkshire
G75 0YL

Special Needs Adventure Playground

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for the Year Ended 31 October 2024

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Special Needs Adventure Playground

Report of the Trustees for the Year Ended 31 October 2024

The trustees present their report with the financial statements of the charity for the year ended 31 October 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

SNAP provides a stimulating playscheme for young people aged 5-16 all of whom have Additional Support Needs.

It takes place in a safe and caring environment. We used Blacklaw Primary School again this year. The Primary School aged Children attended this premises. The Secondary School aged young people attended SNAP at Kirktonholme Football Pavilion.

The EKYFC had a major refurbishment. It is much more modern and really suits the needs of the young people. The fact that the Disabled changing has tracking made it so much easier for those who need full personal care.

We were able to have 30 young people at each site again in 2024.

Significant activities

The Kirktonholme Pavilion lends itself very well to the preferred activities of the young people. Also the fact that it is centrally located means that we could use the facilities in the Town Centre - The cinema, the mini golf and the table tennis. In addition we could use the shops and cafés. The proximity to the Village meant that we could use those facilities as well. We also found that the businesses in the Village were very generous and helped us with our fund raising by giving us gifts for the raffle.

Blacklaw Primary School is easy to set up as it had been done so many times before. The Council let provided cleaning at the end of each day. All the activities were carried out still with enhanced hygiene procedures.

Once again we put out online applications as this is the way forward. Most parents coped well with this system.

The Activities at SNAP are designed to meet the needs of each individual young person and include Health and Wellbeing activities, sensory, art, dance, music, indoor games and visits from external agencies. We continue to develop our communication strategies introduced in earlier years.

██████ came back this year for weekly dance sessions. A Beautician visited Kirktonholme and painted all the girl's nails. We had special parties during the last week. Kirktonholme had a pyjama party. On the last day we had a lovely lunch courtesy of Dominos.

South Lanarkshire Council very generously gave us two buses on a Wednesday. We had day outings to The Science Centre, Strathaven Park and Calderglen. We still looked at independence skills and healthy eating we were able to allow a group to shop for these items. We continued again this year with a fruit and vegetable delivery from a firm based in Strathaven.

Our Art and Health and Wellbeing Specialists provided lots of fun and valuable experiences and activities. We were able to do more group activities because of more funding that we received in 2024.

Special Needs Adventure Playground

Report of the Trustees for the Year Ended 31 October 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

SNAP is registered with the Care Inspectorate to take 60 children aged 5-14 each day which includes a variation for SNAP Steps Up.

We had an inspection by the Care Inspectorate in 2019 and both sites were inspected. We got Very Good for all areas inspected. We were delighted with this achievement.

There is also a small group of playscheme graduate volunteers who did very well with their cleaning duties.

There is a lengthy waiting list for places at SNAP which are generally allocated on a first come first served basis. Places are now usually allocated on a part time basis to allow a greater number of young people to attend throughout the summer. There were 150 applications for 60 daily places in 2024.

Fundraising activities

We once again had a Sensory Sponsored Walk at Blacklaw which proved very successful and a Sponsored Walk around the football pitches.

We also had a hamper raffle, an outdoor bric a brac sale and a cake sale.

These activities also raised a tidy sum of money at the playscheme again this year over £1,500

We also had Just Giving again which raised about £500.

FINANCIAL REVIEW

Investment policy and objectives

The charity maintains its investments in a With-profits Investment Bond with Healthy Investment £17,552 and the Aviva Bond on the balance sheet of £45,340..

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated association. It is governed by a constitution which was drawn up on 13 December 1989 and amended on 23 March 2016. This was reviewed in January 2024.

Recruitment and appointment of new trustees

Three of the trustees are also part of the Committee of Management. The Committee of Management meet on the last Wednesday of each month. The period from March to March was all Face to Face Meetings.

Membership of the Committee of Management is open to all parents and guardians of children in the club, Playworkers and volunteers and also to those who are in the educational, caring and medical professions.

Special Needs Adventure Playground

Report of the Trustees for the Year Ended 31 October 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Management

The trustees are responsible for the direction and governance of the charity. The playscheme Manager and the playscheme Coordinators are responsible for the day to day running of the playscheme and the training of all staff.

The Trustees ensure that the Health and Safety procedures are adhered to and that all staff and volunteers have a PVG for SNAP and have received Safeguarding Training. In addition all workers who have worked with SNAP for three seasons must hold a registration with a professional body eg SSSC or GTC

Staffing

We found staffing much easier this year and a lot of people were keen to join us.

We had about 18 of volunteers most of whom will step up to the mark as Playworkers in 2025

This year we had to provide all our own hygiene equipment and this will be the way forward now.

Medical Staff

SNAP employs a nurse each day to attend to the medical needs of the young people. We also have physiotherapists working with us and also have an advisory pharmacist

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC006890

Principal address

PO Box 26544
East Kilbride
Glasgow
G74 9FS

Trustees

[REDACTED] - Chairperson
[REDACTED] - Vice Chairperson
[REDACTED] - Treasurer

Independent Examiner

Glen Drummond Financial Accountants
12 Carron Place
East Kilbride
Lanarkshire
G75 0YL

Approved by order of the board of trustees on 20 June 2025 and signed on its behalf by:

[REDACTED]
[REDACTED] - Trustee

Independent Examiner's Report to the Trustees of
Special Needs Adventure Playground

Independent examiner's report to the trustees of Special Needs Adventure Playground

I report on the accounts for the year ended 31 October 2024.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply.

It is my responsibility to:

- examine the accounts under Section 44(1) (c) of the Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the accounts.

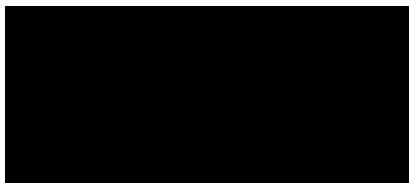
Independent examiner's statement

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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

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.



Glen Drummond Financial Accountants
12 Carron Place
Kelvin Industrial Estate
East Kilbride
Lanarkshire
G75 0YL

Date: 20 June 2025

Special Needs Adventure Playground

Statement of Financial Activities
for the Year Ended 31 October 2024

	Notes	Unrestricted fund £	Restricted fund £	31.10.24 Total funds £	31.10.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		93,999	-	93,999	19,776
Other trading activities	2	8,626	-	8,626	7,811
Investment income	3	<u>1,892</u>	<u>-</u>	<u>1,892</u>	<u>2,611</u>
Total		<u>104,517</u>	<u>-</u>	<u>104,517</u>	<u>30,198</u>
EXPENDITURE ON					
Raising funds		35	-	35	13
Other		<u>74,715</u>	<u>-</u>	<u>74,715</u>	<u>72,836</u>
Total		<u>74,750</u>	<u>-</u>	<u>74,750</u>	<u>72,849</u>
NET INCOME/(EXPENDITURE)		29,767	-	29,767	(42,651)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>69,153</u>	<u>-</u>	<u>69,153</u>	<u>111,804</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>98,920</u></u>	<u><u>-</u></u>	<u><u>98,920</u></u>	<u><u>69,153</u></u>

The notes form part of these financial statements

Special Needs Adventure Playground

Balance Sheet

31 October 2024

	Notes	Unrestricted fund £	Restricted fund £	31.10.24 Total funds £	31.10.23 Total funds £
CURRENT ASSETS					
Investments	7	63,892	-	63,892	62,000
Cash at bank		<u>35,028</u>	<u>-</u>	<u>35,028</u>	<u>7,153</u>
		<u>98,920</u>	<u>-</u>	<u>98,920</u>	<u>69,153</u>
NET CURRENT ASSETS		<u>98,920</u>	<u>-</u>	<u>98,920</u>	<u>69,153</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>98,920</u>	<u>-</u>	<u>98,920</u>	<u>69,153</u>
NET ASSETS		<u>98,920</u>	<u>-</u>	<u>98,920</u>	<u>69,153</u>
FUNDS	8				
Unrestricted funds				<u>98,920</u>	<u>69,153</u>
TOTAL FUNDS				<u>98,920</u>	<u>69,153</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 June 2025 and were signed on its behalf by:



 - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	31.10.24	31.10.23
	£	£
Fundraising events	972	723
Member donations	<u>7,654</u>	<u>7,088</u>
	<u>8,626</u>	<u>7,811</u>

Special Needs Adventure Playground

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

3. INVESTMENT INCOME

	31.10.24	31.10.23
	£	£
Curr asset inv income	<u>1,892</u>	<u>2,611</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	31.10.24	31.10.23
	£	£
Trustees' fees	<u>4,413</u>	<u>4,129</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2024 nor for the year ended 31 October 2023.

5. STAFF COSTS

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

	31.10.24	31.10.23
Support Staff	<u>69</u>	<u>69</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,776	-	19,776
Other trading activities	7,811	-	7,811
Investment income	<u>2,611</u>	<u>-</u>	<u>2,611</u>
Total	<u>30,198</u>	<u>-</u>	<u>30,198</u>
EXPENDITURE ON			
Raising funds	13	-	13
Other	<u>72,836</u>	<u>-</u>	<u>72,836</u>
Total	<u>72,849</u>	<u>-</u>	<u>72,849</u>
NET INCOME/(EXPENDITURE)	(42,651)	-	(42,651)
Transfers between funds	<u>16,625</u>	<u>(16,625)</u>	<u>-</u>
Net movement in funds	(26,026)	(16,625)	(42,651)

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	95,179	16,625	111,804
TOTAL FUNDS CARRIED FORWARD	<u>69,153</u>	<u>-</u>	<u>69,153</u>

7. CURRENT ASSET INVESTMENTS

	31.10.24 £	31.10.23 £
Other	<u>63,892</u>	<u>62,000</u>

8. MOVEMENT IN FUNDS

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	69,153	29,767	98,920
TOTAL FUNDS	<u>69,153</u>	<u>29,767</u>	<u>98,920</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,517	(74,750)	29,767
TOTAL FUNDS	<u>104,517</u>	<u>(74,750)</u>	<u>29,767</u>

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.22 £	Net movement in funds £	Transfers between funds £	At 31.10.23 £
Unrestricted funds				
General fund	95,179	(42,651)	16,625	69,153
Restricted funds				
SNAP Steps up	16,625	-	(16,625)	-
TOTAL FUNDS	<u>111,804</u>	<u>(42,651)</u>	<u>-</u>	<u>69,153</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,198	(72,849)	(42,651)
TOTAL FUNDS	<u>30,198</u>	<u>(72,849)</u>	<u>(42,651)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.22 £	Net movement in funds £	Transfers between funds £	At 31.10.24 £
Unrestricted funds				
General fund	95,179	(12,884)	16,625	98,920
Restricted funds				
SNAP Steps up	16,625	-	(16,625)	-
TOTAL FUNDS	<u>111,804</u>	<u>(12,884)</u>	<u>-</u>	<u>98,920</u>

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,715	(147,599)	(12,884)
TOTAL FUNDS	<u>134,715</u>	<u>(147,599)</u>	<u>(12,884)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2024.

