

Special Needs & Parent Support (Yorkshire) CIO

Charity number 1171244

Annual Report and Financial Statements

for the year ended 31 March 2024



SPECIAL NEEDS AND PARENT SUPPORT



Special Needs & Parent Support (Yorkshire) CIO

**Annual Report and Financial Statements
for the year ended 31 March 2024**

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Prepared by West Yorkshire Community Accountancy Service CIO

Special Needs & Parent Support (Yorkshire) CIO

Trustees' report for the year ended 31 March 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Christopher Eatwell	Chair	
Ross McWilliams	Vice chair	
Paul Rowson	Vice chair	
Howard Pickles	Treasurer	Deceased 16 June 2024
Nicola McVennon		Resigned 13 May 2023
Deborah Hingerton		
Lora Bedford		
Victoria Harris		
Sunjayee Chauhan		
Thomas Wake		
Susan Rumbold		Resigned 16 May 2023
Shelley Sheridan		

Charity number 1171244 Registered in England and Wales

Registered and principal address	Bankers	
17a Earlswood Avenue	Barclays Bank PLC	Shawbrook Bank Limited
Leeds	Leeds 2	Lutea House
LS8 2AF	Leicestershire	Warley Hill Business Park
	LE87 2BB	Great Warley
		Essex CM13 3BE

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 23 January 2017 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Special Needs & Parent Support (Yorkshire) CIO

Trustees' report (continued) for the year ended 31 March 2024

Objectives and activities

The charity's objects

To help meet the needs of parents and carers of children with special needs by the provision of support and advocacy, advice and information.

To promote health and education for children with special needs and their parents and carers.

To provide educational and recreational facilities in the interests of social welfare for children with special needs and their parents and carers so that conditions of life may be improved.

The charity's main activities

Special Needs & Parent Support (Yorkshire) CIO (SNAPS) runs what is primarily a Saturday support group with a range of therapeutic and other support activities, specifically for children with additional needs, and provides the opportunity for the whole family to participate, including siblings, and for the parents to socialise, swap stories and experiences, and learn from each other.

Activities include hydrotherapy, rebound therapy, music therapy, arts and crafts, boccia, music activities, soft play, and a separate football training activity, with other activities as needs are identified, and funding allows. In addition the charity delivers support directly to families through Family Support, along with counselling sessions for parents.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education through promoting the inclusion of families with children with special needs.

SNAPS aims to support any family with a disabled child who requires support. SNAPS supports the whole family and meets at a weekend to positively promote inclusion.

Achievements and performance

The past year has been one of significant progress for SNAPS, particularly in fundraising; improving our profile in Leeds and West Yorkshire; and in preparing for further growth in the future. Recruiting qualified paediatric physiotherapists continues to be a challenge. This review looks at four specific areas – Operations, Finances, Trustees, and the future of SNAPS.

Operations

This has been another period of challenge for many of our children and families, faced with declining public services, increasing costs and generally uncertain times. It is clear that many services and charities are continuing to struggle in the post-pandemic period. The SNAPS' team has been working at full stretch to meet the burgeoning need, as shown by the extensive backlog of children and families on our waiting lists. Many of the recipients have expressed their thanks for the positive support received and the continuity provided by our on-going presence. We have also shown creativity through the provision of animal therapy and expanding to include support for older children. Our quality has been recognised through winning several awards during the year. We have also focussed on ensuring that our team of employees and volunteers, and in particular, their mental health, is supported at all times. SNAPS has continued to be able to successfully recruit new team members, who have then been fully trained and are delivering our services to the required standards. We have continued to review and improve our management and policy structures, such as business and financial planning, and strategic development, and have invested in planning for further growth, both for this financial year, and beyond. We continue the search for new sites and other alternatives to enable SNAPS to deliver a more extensive range of supportive therapies and meet the identified need across the region. We have also maintained our support for the West Yorkshire Children's Additional Needs Network, now 108 organisations strong, which SNAPS co-founded in 2016, to improve the flow of information and communication between charities and statutory bodies from education, healthcare and Local Government across the region.

Special Needs & Parent Support (Yorkshire) CIO

Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance

Finances

Although raising funds has continued to be challenging in a market place which has been stretched ever tighter by the tough financial and economic conditions prevailing, our fundraising team has significantly outperformed expectations and delivered a strong result. As a result of the generosity of our many supporters and a lot of hard work from the team, SNAPS ended the current year in an excellent financial position, and stronger than ever before, which helps the charity become as sustainable as possible, and grow our services in the future. Amongst our contributors, it is important to mention the Alerce Trust, which continues its generosity, along with an increasing number of corporate supporters. SNAPS has a good story to tell and we tell it well, and have shown that we can competently manage the steady growth required to build a successful organisation and expand the provision of service to the families of Leeds and West Yorkshire. SNAPS is an independent charity, not an agency of social services or Leeds City Council, and we take no financing from local or national government in any form other than grants of £27,500 per annum in respect of Leeds Parent Carer Forum, for whom SNAPS acts as the host organisation following their re-establishment. In the current economic climate, and with cuts to government grants so prevalent, our independence has been seen by our funders as a strength.

The Board of Trustees

We are fortunate in having a group of talented volunteers with widely differing backgrounds and skills to be the current Board of Trustees, including hard pressed parents, to help set strategy and provide oversight of our work, and I would like to acknowledge their hard work and contribution in the last year in helping to deal with the issues facing the charity. During this period, we have managed to retain the invaluable services of 9 Trustees which has helped to provide stability, certainty and continuity.

The future of SNAPS

The challenges facing small and medium sized charities cannot be under-estimated, but as Chair, I am confident that we will continue to develop and grow, supported by the good will and contributions of our many families, supporters and stakeholders. Since 2015, SNAPS has grown by a factor of at least 7 times in terms of provision of services, income and reserves, which is a tremendous performance in a demanding market place, and an excellent advertisement for the hybrid business model which we have adopted, developed and used to such advantage. The new development strategy offers promise of further expansion and an even more exciting future. The good news in this Review is down to the hard work and determination of the team and the family that is SNAPS.

Financial review

The net income for the year was £126,273, including net income of £94,036 on unrestricted funds and net income of £32,237 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £204,654.

SNAPS aims to provide a high quality service to our clients and their families, and supportive and challenging jobs for staff, paid and voluntary. In order to be able to do this, we need to have a solid financial infrastructure. Part of this is having financial reserves, which can be used in emergency situations – such as a sudden loss of funding, the urgent need to replace equipment, or, in extremis, to close the organisation and lay off the employees.

It is considered best practice to have a Reserves Policy. The ideal level of reserves is to ensure that all the financial commitments facing the organisation in case SNAPS was required to close down suddenly, can be covered - this means the salary and redundancy commitments towards our employed staff, the contractual commitments towards our specialists employed on contracts for services, and rental and other contractual agreements. SNAPS has operated in recent years on an 'asset light' basis, in that the charity rents operating space, and has few other physical assets beyond computers and play equipment. We do not utilise a rented office space, which makes a significant difference in terms of financial liabilities.

Special Needs & Parent Support (Yorkshire) CIO

Trustees' report (continued) for the year ended 31 March 2024

Reserves policy continued

It is however prudent and in line with the Charity Commission guidelines to maintain a level of reserves to be able to cover up to 50% of the charity's operating costs. Budgeted annual operating costs for the year ending 31 March 2025 are £376,000 which suggests holding reserves of £188k. Unrestricted free reserves held at 31 March 2024 were £204,072, which equates to 54% of budgeted operating costs.

Restricted funds fall outside the definition of reserves, but the nature and amount of such funds may impact on a charity's reserves policy. Where significant amounts are held as restricted funds the nature of the restrictions is considered as such funds may reduce the need for reserves in particular areas of the charity's work.

The Trustees are committed to working within budgets to maintain adequate levels of reserves, and will continue to review the level of reserves to ensure that it meets all possible future requirements, as identified in our Business Plan.

Approved by the board of trustees on

Signed: (Trustee)

Name:

Special Needs & Parent Support (Yorkshire) CIO
Independent examiner's report to the trustees of Special Needs & Parent Support (Yorkshire) CIO

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2024, which are set out on pages 7 to 14.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Signed: Name: Rhys North ACA

Date:

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Special Needs & Parent Support (Yorkshire) CIO
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	183,114	191,720	374,834	140,956
Fundraising		18,081	-	18,081	19,740
Fee income		20,961	-	20,961	21,947
Other Income		703	-	703	1,145
Bank interest		1,390	-	1,390	534
Total income		224,249	191,720	415,969	184,322
Expenditure on:					
Salaries, NIC and pensions	(3)	96,689	85,823	182,512	160,206
Recruitment		853	-	853	466
Travel and subsistence		3,150	17	3,167	2,576
Physiotherapists		1,823	13,680	15,503	17,267
Activity instructors and teachers		100	7,338	7,438	3,240
Football Coaches		-	4,350	4,350	4,250
Management and accounts		7,031	1,856	8,887	5,938
Counselling		91	2,143	2,234	15,925
Equipment and resources		36	2,739	2,775	177
DBS checks		410	363	773	557
Rent and room hire		3,018	13,797	16,815	20,891
Activities, meals and entertainment		1,792	18,230	20,022	10,771
Telephone and internet		1,515	199	1,714	1,705
IT software and consumables		5,027	718	5,745	3,044
Postage and delivery		1,248	25	1,273	782
Printing and stationery		601	-	601	518
Insurance		805	-	805	740
Memberships and subscriptions		46	-	46	95
Independent examination		1,320	-	1,320	990
Training		1,037	31	1,068	686
Fundraising expense		4,754	3,242	7,996	7,248
Other expenditure		850	502	1,352	1,211
Depreciation		1,163	-	1,163	1,011
Repairs and maintenance		1,284	-	1,284	-
Total expenditure		134,643	155,053	289,696	260,294
Net income / (expenditure)		89,606	36,667	126,273	(75,972)
Transfers between funds		4,430	(4,430)	-	-
Net movement in funds		94,036	32,237	126,273	(75,972)
Fund balances brought forward		112,676	19,883	132,559	208,531
Fund balances carried forward	(4)	206,712	52,120	258,832	132,559

All incoming resources and resources expended derive from continuing activities.

Special Needs & Parent Support (Yorkshire) CIO

Balance sheet

as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 2,058	-	2,058	1,360
Total fixed assets	<u>2,058</u>	<u>-</u>	<u>2,058</u>	<u>1,360</u>
Current assets				
Debtors and prepayments	(6) 23,207	2,278	25,485	6,502
Cash at bank	198,984	49,842	248,826	131,176
Total current assets	<u>222,191</u>	<u>52,120</u>	<u>274,311</u>	<u>137,678</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 17,537	-	17,537	6,479
Total current liabilities	<u>17,537</u>	<u>-</u>	<u>17,537</u>	<u>6,479</u>
Net current assets / (liabilities)	<u>204,654</u>	<u>52,120</u>	<u>256,774</u>	<u>131,199</u>
Net assets	<u>206,712</u>	<u>52,120</u>	<u>258,832</u>	<u>132,559</u>
Funds				
Unrestricted funds	206,712	-	206,712	112,676
Restricted funds	-	52,120	52,120	19,883
Total funds	<u>206,712</u>	<u>52,120</u>	<u>258,832</u>	<u>132,559</u>

The financial statements were approved by the board of trustees on

Signed: (Trustee)

Name:

Special Needs & Parent Support (Yorkshire) CIO

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice:

Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £300 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Special Needs & Parent Support (Yorkshire) CIO
Notes to the accounts continued
for the year ended 31 March 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Barnardo Services Limited	-	8,601	8,601	-
BBC Children In Need	-	8,313	8,313	9,032
Charles Brotherton Trust	150	-	150	-
Christadelphian Samaritan Fund	500	-	500	-
Department for Education	-	17,500	17,500	-
Edith Murphy Foundation	5,000	-	5,000	5,000
Garfield Weston Foundation	26,500	-	26,500	-
Headingley Orphanage Foundation	-	522	522	-
Ladbrokes Coral Trust	2,750	-	2,750	-
Landsec	2,000	-	2,000	-
Leeds Community Foundation (LCF)	-	30,000	30,000	38,486
Manning Stainton	-	400	400	-
Michael Watson Charitable Trust	2,000	-	2,000	-
Newton Waterproofing	-	200	200	-
NHS West Yorkshire Integrated Care Board	-	10,000	10,000	-
Park Lane Homes	-	500	500	-
The Albert Gubay Charitable Foundation	-	15,554	15,554	-
The Alerce Trust	100,000	-	100,000	-
The Barbara A Shuttleworth Memorial Trust	500	-	500	-
The Barratt Foundation	2,500	-	2,500	-
The Boshier-Hinton Foundation	-	120	120	-
The Brelms Trust CIO	-	6,000	6,000	6,000
The Charles & Elsie Sykes Trust	2,500	-	2,500	-
The Co-op	-	3,016	3,016	-
The Fitton Trust	300	-	300	-
The George A Moore Foundation	2,000	-	2,000	-
The Hudson Charitable Trust	300	-	300	-
The Mollie Crysdale Charitable Trust	400	-	400	-
The National Foundation for Youth Music	-	7,578	7,578	8,420
The National Lottery Community Fund (NLCF)	-	76,741	76,741	-
The Pat Newman Memorial Fund	1,000	-	1,000	-
The Pierrepoint Trust	10,000	-	10,000	10,000
The Sir Derek Greenaway Foundation	100	-	100	-
The Sir Hugh and Lady Bell Trust	1,000	-	1,000	1,000
United Way Ltd	-	1,500	1,500	-
Wade's Charity	-	2,500	2,500	2,500
West Riding Masonic Charities Limited	-	2,675	2,675	-
WW Spooner Charitable Trust	1,000	-	1,000	1,000
Arthur Gallagher Memorial Fund	-	-	-	1,000
Hays Travel Foundation	-	-	-	3,257
Joan Wilkinson Charitable Trust	-	-	-	1,500
LAPA Charitable Trust	-	-	-	1,000
Leeds Mind	-	-	-	1,000
Seedlings Foundation	-	-	-	1,200
Stubbs Family Charitable Trust	-	-	-	1,000
The Alan Robert Laken Charitable Trust	-	-	-	5,228
The David Lister Charitable Trust	-	-	-	2,000
The JR Murray Charitable Trust	-	-	-	4,000
Balance c/fwd	160,500	191,720	352,220	102,623

Special Needs & Parent Support (Yorkshire) CIO
Notes to the accounts continued
for the year ended 31 March 2024

2 Grants and donations continued	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Balance b/fwd	160,500	191,720	352,220	102,623
The Metis Trust	-	-	-	2,000
The Prince of Wales Charitable Trust	-	-	-	4,743
The Sylvia and John Shepard Charitable Trust	-	-	-	1,000
The Tula Trust	-	-	-	2,000
The Webb Family Charitable Trust	-	-	-	3,000
Gift Aid	2,825	-	2,825	3,254
Other donations	19,789	-	19,789	22,336
	<u>183,114</u>	<u>191,720</u>	<u>374,834</u>	<u>140,956</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	174,744	154,279
Social security costs	9,993	8,643
Employment allowance	(5,000)	(5,000)
Pensions	2,775	2,284
	<u>182,512</u>	<u>160,206</u>

The average number of employees during the year was 21.8, being an average of 6 full time equivalent (2023: 20.8, 5 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	2,775	2,284
Amount of any contributions outstanding at the year end	702	502

Special Needs & Parent Support (Yorkshire) CIO
Notes to the accounts continued
for the year ended 31 March 2024

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Albert Gubay	-	15,554	11,124	(4,430)	-
Barnardo's W.Yorks Learning Diffs	-	8,601	8,601	-	-
Boshier - Hinton Foundation	-	120	120	-	-
BBC Children in Need	2,945	8,313	5,630	-	5,628
The Co-operative	-	3,016	3,016	-	-
LCF - Flint Family Fund	-	5,000	4,343	-	657
Freemasonry	-	2,675	2,453	-	222
Headingley Orphanage F'dation	-	522	200	-	322
LCF - Jimbo's Fund	13,530	-	13,530	-	-
LCF - Strategic Resilience	-	15,000	15,000	-	-
DFE Leeds Parents Forum	-	17,500	17,387	-	113
Leeds Mind - Live Well	343	-	343	-	-
Manning Stainton	-	400	400	-	-
NLCF Broomfield Support	-	9,312	6,905	-	2,407
Newton Waterproofing	-	200	-	-	200
NHS Neurodiversity	-	10,000	-	-	10,000
Park Lane Homes	-	500	-	-	500
LCF - Pears Youth Fund	-	10,000	10,000	-	-
NLCF - People's Project	-	67,429	36,608	-	30,821
The Brelms Trust	-	6,000	6,000	-	-
Youth Music Trailblazer Fund	3,065	7,578	9,393	-	1,250
United Way Ltd	-	1,500	1,500	-	-
Wades Charity	-	2,500	2,500	-	-
	<u>19,883</u>	<u>191,720</u>	<u>155,053</u>	<u>(4,430)</u>	<u>52,120</u>

Fund name

Albert Gubay

Purpose of restriction

To fund swimming and football coaching sessions. The transfer relates to moving eligible expenditure incurred in the previous year from unrestricted funds to this grant.

Barnardo's W.Yorks Learning Diffs

Towards junior ambassador sessions.

Boshier - Hinton Foundation

Towards arts and crafts.

BBC Children in Need

To provide hydrotherapy sessions to children and young people with multiple or profound disabilities in Leeds.

The Co-operative

For family support activities.

LCF - Flint Family Fund

Towards fundraising salaries.

Freemasonry

For Pennyfield stay and play sessions.

Headingley Orphanage F'dation

Towards dance lessons.

LCF - Jimbo's Fund

Towards rebound sessions.

LCF - Strategic Resilience

To fund salary costs for a strategic review of SNAPS.

DFE Leeds Parents Forum

To provide a parent carer forum for Leeds.

Leeds Mind - Live Well

Towards the provision of family support.

Manning Stainton

To sponsor our Easter and Summer Holiday Activities/Parties.

NLCF Broomfield Support

Towards rebound sessions, football sessions and stay and play groups at Broomfield.

Newton Waterproofing

To sponsor SNAPS 20th anniversary event.

NHS Neurodiversity

For neurodiversity support.

Park Lane Homes

Physiotherapy provision.

LCF - Pears Youth Fund

Towards fundraising salaries.

NLCF - People's Project

For rebound sessions, inclusive football sessions and stay and play groups.

The Brelms Trust

Towards walk and talk and group sessions and counselling.

Special Needs & Parent Support (Yorkshire) CIO

Notes to the accounts continued

for the year ended 31 March 2024

4 Restricted funds continued

Fund name	Purpose of restriction
Youth Music Trailblazer Fund	Towards music lessons.
United Way Ltd	Towards core costs.
Wades Charity	Towards the SNAPS annual funrun event - Superhero Zoom

5 Tangible assets

	Computer equipment	Total
<u>Cost</u>	£	£
At 1 April 2023	4,293	4,293
Additions	1,861	1,861
At 31 March 2024	<u>6,154</u>	<u>6,154</u>
<u>Depreciation</u>		
At 1 April 2023	2,933	2,933
Charge for year	1,163	1,163
At 31 March 2024	<u>4,096</u>	<u>4,096</u>
<u>Net book value</u>		
At 31 March 2024	<u>2,058</u>	<u>2,058</u>
At 31 March 2023	<u>1,360</u>	<u>1,360</u>

6 Debtors and prepayments

	2024	2023
	£	£
Debtors	14,718	-
Prepayments	8,489	6,502
Accrued income	2,278	-
	<u>25,485</u>	<u>6,502</u>

7 Creditors and accruals

	2024	2023
	£	£
Creditors	4,418	1,765
Accruals	5,124	4,053
Income received in advance	7,293	160
Other creditors	702	501
	<u>17,537</u>	<u>6,479</u>

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £37,190 (previous year: £32,021).

Special Needs & Parent Support (Yorkshire) CIO
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	183,114	60,670	191,720	80,286	374,834	140,956
Fundraising	18,081	19,740	-	-	18,081	19,740
Fee income	20,961	21,947	-	-	20,961	21,947
Other Income	703	1,145	-	-	703	1,145
Bank interest	1,390	534	-	-	1,390	534
Total income	224,249	104,036	191,720	80,286	415,969	184,322
Expenditure						
Salaries, NIC and pensions	96,689	121,594	85,823	38,612	182,512	160,206
Recruitment	853	466	-	-	853	466
Travel and subsistence	3,150	1,295	17	1,281	3,167	2,576
Physiotherapists	1,823	11,154	13,680	6,113	15,503	17,267
Activity instructors and teachers	100	469	7,338	2,771	7,438	3,240
Football Coaches	-	1,579	4,350	2,671	4,350	4,250
Management and accounts	7,031	5,778	1,856	160	8,887	5,938
Counselling	91	12,725	2,143	3,200	2,234	15,925
Equipment and resources	36	137	2,739	40	2,775	177
DBS checks	410	557	363	-	773	557
Rent and room hire	3,018	9,556	13,797	11,335	16,815	20,891
Activities, meals and entertainment	1,792	5,108	18,230	5,663	20,022	10,771
Telephone and internet	1,515	1,671	199	34	1,714	1,705
IT software and consumables	5,027	2,018	718	1,026	5,745	3,044
Postage and delivery	1,248	(87)	25	869	1,273	782
Printing and stationery	601	518	-	-	601	518
Insurance	805	740	-	-	805	740
Memberships and subscriptions	46	95	-	-	46	95
Independent examination	1,320	990	-	-	1,320	990
Training	1,037	536	31	150	1,068	686
Fundraising expense	4,754	5,093	3,242	2,155	7,996	7,248
Other expenditure	850	732	502	479	1,352	1,211
Depreciation	1,163	1,011	-	-	1,163	1,011
Repairs and maintenance	1,284	-	-	-	1,284	-
Total expenditure	134,643	183,735	155,053	76,559	289,696	260,294
Net income / (expenditure)	89,606	(79,699)	36,667	3,727	126,273	(75,972)
Transfers between funds	4,430	-	(4,430)	-	-	-
Net movement in funds	94,036	(79,699)	32,237	3,727	126,273	(75,972)
Fund balances brought forward	112,676	192,375	19,883	16,156	132,559	208,531
Fund balances carried forward	206,712	112,676	52,120	19,883	258,832	132,559