

# SNOOP

England & Wales · Charity number 1115566

## Details

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**Other names** SPECIAL NEEDS OBJECTIVE OUTREACH PROJECT

**Status** Registered

**Legal form** Charitable company

**Company number** [04052692](#)

**Registered** 2006-07-25

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Newlands House One  
Inspire Bradford Business Park  
Newlands Way  
Eccleshill  
Bradford  
BD10 0JE

**Phone** 01274292126

**Email** [2carols@snoopcharity.org](mailto:2carols@snoopcharity.org)

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

## Activities

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**Objects:** (1) TO RELIEVE THE NEEDS OF PEOPLE WITH DISABILITIES AND THEIR PARENTS AND CARERS THROUGH THE PROVISION OF PLAY AND CARE ACTIVITIES, HELP/SUPPORT, EDUCATION, TRAINING AND ADVICE.(2) TO ADVANCE THE EDUCATION AND TRAINING OF THE PUBLIC, IN PARTICULAR BUT NOT EXCLUSIVELY THOSE WORKING WITH CHILDREN AND YOUNG PEOPLE ON DISABILITY ISSUES.

**Activities:** To provide play and care activities for children of all abilities and young people with disabilities and complex health needs  
To provide information, support and advice to parents of children and young people with disabilities and complex health needs  
To offer training on disability issues to the public and those working with children and young people

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

## Geography

- **Area of benefit:** NOT DEFINED BY GI. IN PRACTICE, WEST YORKSHIRE
- Bradford City
- Calderdale
- City Of Wakefield
- Kirklees
- Leeds City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£524,921	£608,740	£337,969	25
2024-03-31	£522,920	£486,955	£421,788	21
2023-03-31	£451,536	£387,134	-	-
2022-03-31	£390,335	£375,892	-	-
2021-03-31	£420,017	£382,661	-	-

## Trustees

Name	Role	Appointed
<b>Anne Whitaker</b>	Chair	2015-08-17
Christopher Pilkington		2019-11-09
DIANE PILKINGTON		
Danielle Jayne Delaney-Anderson		2020-12-17
Julie Squires		2025-11-11
Rachel Phillips She		2025-11-11

**SNOOP**

England & Wales - Charity number 1115566

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# Accounts

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Registered number: 4052692  
Charity number: 1115566

**S.N.O.O.P**

**Special Needs Objective Outreach Project**

**SNOOP**

**(A company limited by guarantee)**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**SNOOP**

**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2025**

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<b>Trustees</b>	Christopher Pilkington Diane Pilkington Jill Ramsey Anne Whitaker Danielle Delaney-Anderson Louise Connors
<b>Company registered number</b>	4052692
<b>Charity registered number</b>	1115566
<b>Registered office</b>	Newlands House One Inspire Bradford Business Park Newlands Way Bradford West Yorkshire BD10 0JE
<b>Company secretary</b>	Diane Pilkington
<b>Chief executive officer</b>	Carol Ann Beardmore
<b>Accountants</b>	BHP LLP New Chartford House Centurion Way Cleckheaton Bradford West Yorkshire BD19 3QB
<b>Bankers</b>	NatWest 1 Market Street Bradford West Yorkshire BD1 1EG

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**TRUSTEES' REPORT**

*FOR THE YEAR ENDED 31 MARCH 2025*

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The Trustees present their annual report together with the financial statements of the charitable company for the year 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charitable company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

***Objectives and activities*****● Policies and objectives**

The charity's policies and objectives are as follows:

To relieve the needs of people with disabilities and their parents and carers through the provision of play and care activities, help/support, education, training and advice.

To advance the education and training of the public, in particular but not exclusively those working with children and young people with disability issues.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**● Activities undertaken to achieve objectives**

The charity undertakes a number of activities to ensure its objectives are achieved. The main activities undertaken are as follows:

a) Provide various services such as After School clubs, Youth club, Holiday Play schemes, Adult day & evening sessions and Holiday activities.

b) Attend various reviews for education, health and social care to support parents/carers, provide open door policy for parents/carers to discuss any issues relating to the person they care for and their family, information events and working with external agencies, both statutory and voluntary sector, to benefit the wellbeing of the families that the charity supports.

c) Provide access to information on current changes in legislation and strategy which may affect their child and regularly update our staff training with the relevant agencies and pass this information on, we are also called in to train parents on practical solutions to issues which impact on their caring role eg; support planning.

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## SNOOP

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TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

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### Objectives and activities (continued)

#### *Achievements and performance*

##### ● Main achievements of the charitable company

The financial year 2024-2025 has seen our charity flourish. Our strategic vision has been successfully implemented and we are on to the second stage of development, building a strong infrastructure within the organisation, nurturing and growing our employees' skills, qualifications and expertise. When there is major change within a charity, it is important to embrace the challenge and the opportunities this change brings with it and doing so has served us well. The growth and development made by the charity is positive and the workforce professional development has increased solidly and the strong focus on strengthening leadership, management and governance. Our charity now has a strong foundation and scaffold to support us long term. The whole transition process has run very smoothly and the changes have enhanced the way we work to deliver our charitable objectives.

It is a huge achievement to be a provider of services and support to children and adults with learning disabilities, neurodiverse conditions, complex needs and disabilities as well as support for their parents/carers, delivered by people with professional and lived experience particularly as we deliver services for such a wide age range of 2 – 45+ years. As a result, the demand for all of our services has increased greatly. We have been able to invest in both staffing and resources and facilities to support this demand.

Looking ahead, diversifying the way in which we fund and fundraise to support our charitable objectives is so important. Through our fundraising strategy we are beginning to further develop our opportunities in this area, building our profile further with an updated website later in the year, getting to know local businesses, improving our community and corporate involvement in our work, and seeking sponsorship.

Over the last year SNOOP Charity has supported 130 families, provided 33,387 hours of care and support across all our services over 50 weeks of the year, provided 15,926 carers breaks, and 2,250 short breaks for the most vulnerable young people.

The future looks exciting, with the opening of a woodworking skills and traditional crafts hub, development of our support planning for parents/carers whose children are preparing for adulthood and leaving school/college and learning life/independence and social skills to support them in adult life. We have been able to increase the number of children and adults we can support in each of our services too due to demand and the investment in our staff capacity. August 2025 sees SNOOP Charity celebrate 25 years serving children and adults with disabilities and complex needs and their parent/carers across the Bradford District with a 'SNOOPFest 2025' family day and a Summer Ball. Through the work of SNOOP Charity we have been able to make a difference in the lives of almost 10,000 in the last 25 years.

We could not have done this without the passion, commitment and support of our parents/carers, children and young adults with learning disabilities and neurodiverse conditions and complex needs. The children and the parents/carers we support face huge challenges on a day-to-day basis, not only from their caring role, but from a whole range of economic and social factors. Seeing our young people work towards their aspirations in life and being able to share in their achievements gives us the drive to continue. Bringing parent/carers together to share their lived experience with other parent/carers, learn from each other and ease their isolation has been amazing. At SNOOP, we accept people for who and how they are and we are a charity with their needs at the heart of our work. Without doubt, our staff are key to everything we provide and how we deliver our services and support together with the positivity and strength of our Board of Trustees. For all of these people and all of their incredible work, we give a huge thank you.

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## SNOOP

(A company limited by guarantee)

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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#### **Financial review**

##### • Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### • Reserves policy

In the financial year 2024/25, the charity had unrestricted reserves of £318,243 (2024: £365,054). Of this, designated reserves are specifically allocated for the running costs of the core services as follows:

Adult service - £55,650  
Youth Club - £36,750  
Childrens service - £36,750  
Nursery - £36,750  
Charitable objectives - £30,000

The charity had restricted reserves of £19,726 (2024: £56,734) giving a total reserves figure of £337,969 (2024: £421,788) and free reserves of £122,343 (2024: £177,054).

##### • Financial review

The charity generated a deficit for the year of £83,819 (2024: surplus of £35,965). Funds carried forward at the year end are £337,969 (2024: £421,788) of which £19,726 (2024: £56,374) are restricted funds. This leaves total unrestricted funds of £318,243 (2024: £365,054), of which £195,900 (2024: £188,000) has been designated for specific purposes with the balance of £122,343 (2024: £177,054) in general funds. Unrestricted net expenditure showed a deficit of £46,811 (2024: Deficit £16,088).

##### • Principal risks and uncertainties

The trustees have identified that the main risks that the charity faces are funding, staffing, government priorities and changes in council priorities, council cutbacks in services and infrastructure and grants available.

More recently, the cost of living crisis and the rise in energy and wages costs have become a principal risk. This financial year there have been drastic cuts to the VCS infrastructure and some of the major funders are re-thinking their priorities before asking for applications to be submitted. This means the market is at time flooded with all charities being in the same position. This requires close monitoring and good governance, which the Trustees have in place.

All identified risks are reviewed on an ongoing basis in an effort to minimise any potential impact on the charity.

##### • Financial risk management objectives and policies

The trustees have a risk management strategy which comprises:

- 1 - a bi-monthly review of the risks the charity may face
- 2 - the establishment of systems and procedures to mitigate any risks identified
- 3 - the implementation of procedures designed to minimise any potential impact should those risks materialise

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## **SNOOP**

**(A company limited by guarantee)**

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### **TRUSTEES' REPORT (CONTINUED)** *FOR THE YEAR ENDED 31 MARCH 2025*

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#### ● **Principal funding**

Principal funding for the charity derives from grants, commissioning, fee income and fundraising/donations.

#### **Structure, governance and management**

##### ● **Constitution**

The charity is registered as a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association dated 14 August 2000 and amended to allow for its current objectives on 29 June 2006 and then further on 11 January 2018.

There have been no changes in the objectives since the last annual report.

##### ● **Methods of appointment or election of Trustees**

The management of the charitable company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

##### ● **Organisational structure and decision-making policies**

The board of trustees, which can number between three and nine members, administers the charity. The board meets a minimum of six times a year. Carol Beardmore is sole Chief Executive - she is appointed to manage the day to day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance and employment.

There are currently 6 members, each of whom agrees to contribute an amount not exceeding £10 in the event of the charity winding up.

##### ● **Pay policy for senior staff**

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

##### ● **Related party relationships**

The charity's wholly owned subsidiary SNOOP Trading Limited was established to provide nursery facilities. This company ceased operations during April 2023.

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**SNOOP**

**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
*FOR THE YEAR ENDED 31 MARCH 2025*

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**Statement of Trustees' responsibilities**


The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

  
.....  
**Danielle Delaney-Anderson**

Date: 11/11/25

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**SNOOP**

(A company limited by guarantee)

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**INDEPENDENT EXAMINER'S REPORT**

FOR THE YEAR ENDED 31 MARCH 2025

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**Independent examiner's report to the Trustees of SNOOP ('the charitable company')**

I report to the charity Trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the Trustees of the charitable company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

I have completed my examination. I confirm that no 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 charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charitable company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for my work or for this report.

Signed:



Lesley Kendrew BSc FCA

Dated:

8 December 2025

**BHP LLP**

New Chartford House  
Centurion Way  
Cleckheaton  
Bradford  
West Yorkshire  
BD19 3QB

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**SNOOP****(A company limited by guarantee)**

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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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		<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
	<b>Note</b>				
<b>Income from:</b>					
Donations and legacies	3	<b>313,885</b>	<b>194,651</b>	<b>508,536</b>	514,921
Investments	4	<b>4,770</b>	-	<b>4,770</b>	3,451
Other income	5	<b>11,615</b>	-	<b>11,615</b>	4,548
<b>Total income</b>		<b>330,270</b>	<b>194,651</b>	<b>524,921</b>	522,920
<b>Expenditure on:</b>					
Raising funds	6	<b>34,406</b>	-	<b>34,406</b>	28,937
Charitable activities		<b>342,675</b>	<b>231,659</b>	<b>574,334</b>	458,018
<b>Total expenditure</b>		<b>377,081</b>	<b>231,659</b>	<b>608,740</b>	486,955
<b>Net movement in funds</b>		<b>(46,811)</b>	<b>(37,008)</b>	<b>(83,819)</b>	35,965
<b>Reconciliation of funds:</b>					
Total funds brought forward		<b>365,054</b>	<b>56,734</b>	<b>421,788</b>	385,823
Net movement in funds		<b>(46,811)</b>	<b>(37,008)</b>	<b>(83,819)</b>	35,965
<b>Total funds carried forward</b>		<b>318,243</b>	<b>19,726</b>	<b>337,969</b>	421,788

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 29 form part of these financial statements.

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**SNOOP**

(A company limited by guarantee)  
REGISTERED NUMBER: 4052692

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**BALANCE SHEET**  
*AS AT 31 MARCH 2025*

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	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	11	2,777	2,965
Investments	12	-	296
		<u>2,777</u>	<u>3,261</u>
<b>Current assets</b>			
Debtors	13	53,677	65,943
Cash at bank and in hand		296,670	375,144
		<u>350,347</u>	<u>441,087</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	14	(15,155)	(22,560)
		<u>335,192</u>	<u>418,527</u>
<b>Total net assets</b>		<u><u>337,969</u></u>	<u><u>421,788</u></u>
<b>Charity funds</b>			
Restricted funds	16	19,726	56,734
Unrestricted funds			
Designated funds	16	195,900	188,000
General funds	16	122,343	177,054
		<u>318,243</u>	<u>365,054</u>
<b>Total funds</b>		<u><u>337,969</u></u>	<u><u>421,788</u></u>

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**SNOOP**

**(A company limited by guarantee)**

**REGISTERED NUMBER: 4052692**

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**BALANCE SHEET (CONTINUED)**

**AS AT 31 MARCH 2025**

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The charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

  
.....

**Danielle Delaney-Anderson**

Date: 21/11/25

The notes on pages 12 to 29 form part of these financial statements.

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**SNOOP****(A company limited by guarantee)**

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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	2025	2024
	£	£
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>(77,045)</b>	52,582
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	-	941
Purchase of tangible fixed assets	<b>(1,429)</b>	(2,971)
<b>Net cash used in investing activities</b>	<b>(1,429)</b>	<b>(2,030)</b>
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	-	-
<b>Change in cash and cash equivalents in the year</b>	<b>(78,474)</b>	<b>50,552</b>
Cash and cash equivalents at the beginning of the year	<b>375,144</b>	324,592
<b>Cash and cash equivalents at the end of the year</b>	<b>296,670</b>	375,144

The notes on pages 12 to 29 form part of these financial statements

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**SNOOP**

**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**

*FOR THE YEAR ENDED 31 MARCH 2025*

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**1. General information**

SNOOP is a private company limited by guarantee domiciled and incorporated in England and Wales. The registered office is Newlands House One Inspire Bradford Business Park, Newland Way, Bradford, West Yorkshire, BD10 0JE.

The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

**2. Accounting policies****2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

SNOOP meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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

**2.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Income**

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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**SNOOP**

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**NOTES TO THE FINANCIAL STATEMENTS**  
*FOR THE YEAR ENDED 31 MARCH 2025*

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**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charitable company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the Statement of financial activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.7 Tangible fixed assets and depreciation**

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

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**NOTES TO THE FINANCIAL STATEMENTS**  
*FOR THE YEAR ENDED 31 MARCH 2025*

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**2. Accounting policies (continued)****2.7 Tangible fixed assets and depreciation (continued)**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Fixtures and fittings	- 25% straight line basis
Computer equipment	- 25% straight line basis

**2.8 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**2.9 Debtors**

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

**2.10 Cash at bank and in hand**

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

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

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**SNOOP****(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**2. Accounting policies (continued)****2.12 Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.13 Pensions**

The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the year.

**2.14 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 charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that 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 restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are 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.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Donations	1,663	-	<b>1,663</b>
Grants	-	194,651	<b>194,651</b>
Fee income	312,222	-	<b>312,222</b>
	<hr/> <b>313,885</b> <hr/>	<hr/> <b>194,651</b> <hr/>	<hr/> <b>508,536</b> <hr/>

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**SNOOP****(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**3. Income from donations and legacies (continued)**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	4,025	-	4,025
Grants	-	206,037	206,037
Fee income	304,859	-	304,859
	<u>308,884</u>	<u>206,037</u>	<u>514,921</u>

**4. Investment income**

	Unrestricted funds 2025 £	Total funds 2025 £
Bank interest receivable	<u>4,770</u>	<u>4,770</u>

	Unrestricted funds 2024 £	Total funds 2024 £
Interest receivable on subsidiary loans	941	941
Bank interest receivable	2,510	2,510
	<u>3,451</u>	<u>3,451</u>

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**SNOOP****(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**5. Other incoming resources**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Other income	11,615	<b>11,615</b>

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Other income	4,548	4,548

**6. Expenditure on raising funds*****Costs of raising voluntary income***

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Rent and rates	2,542	<b>2,542</b>
Consultancy fees	8,400	<b>8,400</b>
Light and heat	219	<b>219</b>
Wages and salaries	21,856	<b>21,856</b>
NI	1,389	<b>1,389</b>
	<b>34,406</b>	<b>34,406</b>

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**SNOOP****(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**6. Expenditure on raising funds (continued)**

	Unrestricted funds 2024 £	Total funds 2024 £
Rent and rates	2,372	2,372
Consultancy fees	7,850	7,850
Light and heat	290	290
Wages and salaries	17,747	17,747
NI	678	678
	<u>28,937</u>	<u>28,937</u>

**7. Analysis of expenditure by activities**

	Support costs 2025 £	Total funds 2025 £
SNOOP	<u>574,334</u>	<u>574,334</u>

	Support costs 2024 £	Total funds 2024 £
SNOOP	<u>458,018</u>	<u>458,018</u>

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**SNOOP****(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**7. Analysis of expenditure by activities (continued)****Analysis of support costs**

	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Staff costs	<b>449,776</b>	356,735
Depreciation	<b>1,146</b>	1,706
Staff training and recruitment	<b>1,839</b>	3,001
Staff healthcare	<b>1,788</b>	1,666
Rent and rates	<b>48,305</b>	45,070
Light and heat	<b>7,432</b>	8,531
Insurance	<b>7,771</b>	1,706
Repairs and renewals	<b>16,085</b>	17,928
Food and drink	<b>3,200</b>	2,253
Printing, postage and stationery	<b>7,701</b>	5,368
Telephone and fax	<b>1,699</b>	1,365
General expenses	<b>6,022</b>	5,335
Travel and subsistence	<b>72</b>	10
Bad debt charge	<b>12,469</b>	-
Loss/(profit) on disposal of assets	<b>471</b>	-
Impairment charge	<b>296</b>	-
Governance costs	<b>8,262</b>	7,344
	<b>574,334</b>	458,018

**8. Independent examiner's remuneration**

	<b>2025 £</b>	<b>2024 £</b>
Fees payable to the charitable company's independent examiner for the independent examination of the charitable company's annual accounts	<b>2,625</b>	2,500

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**SNOOP****(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**9. Staff costs**

	<b>2025</b>	2024
	<b>£</b>	£
Wages and salaries	<b>437,122</b>	354,948
Social security costs	<b>27,771</b>	13,570
Contribution to defined contribution pension schemes	<b>8,128</b>	6,642
	<b>473,021</b>	375,160

The average number of persons employed by the charitable company during the year was as follows:

	<b>2025</b>	2024
	<b>No.</b>	No.
All staff	<b>25</b>	21

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity are considered to be the Chief executive officer together with the management team. The total employee benefits of the key management personnel were £181,998 (2024: £141,027).

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

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**SNOOP****(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**11. Tangible fixed assets**

	Fixtures and fittings £	Computer equipment £	Total £
<b><i>Cost or valuation</i></b>			
At 1 April 2024	42,908	11,143	54,051
Additions	1,002	427	1,429
Disposals	(10,015)	(5,237)	(15,252)
At 31 March 2025	<u>33,895</u>	<u>6,333</u>	<u>40,228</u>
<b><i>Depreciation</i></b>			
At 1 April 2024	41,508	9,578	51,086
Charge for the year	651	495	1,146
On disposals	(9,544)	(5,237)	(14,781)
At 31 March 2025	<u>32,615</u>	<u>4,836</u>	<u>37,451</u>
<b><i>Net book value</i></b>			
At 31 March 2025	<u>1,280</u>	<u>1,497</u>	<u>2,777</u>
At 31 March 2024	<u>1,400</u>	<u>1,565</u>	<u>2,965</u>

**SNOOP**  
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

**12. Fixed asset investments**

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 April 2024	296
At 31 March 2025	<u>296</u>
<b>Impairment</b>	
Charge for the year	296
At 31 March 2025	<u>296</u>
<b>Net book value</b>	
At 31 March 2025	-
At 31 March 2024	<u>296</u>

**Principal subsidiaries**

The following was a subsidiary undertaking of the charitable company:

Name	Company number
Snoop Trading Limited	09214603

The financial results of the subsidiary for the year were:

Name	Income £	Profit for the period £	Net assets £
Snoop Trading Limited	13,035	13,035	-

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**SNOOP****(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**13. Debtors**

	2025	2024
	£	£
<b><i>Due within one year</i></b>		
Trade debtors	14,139	7,626
Amounts owed by group undertakings	-	14,750
Prepayments and accrued income	39,538	43,567
	<u>53,677</u>	<u>65,943</u>

**14. Creditors: Amounts falling due within one year**

	2025	2024
	£	£
Trade creditors	1,666	13,839
Other taxation and social security	7,813	4,461
Other creditors	2,038	1,311
Accruals and deferred income	3,638	2,949
	<u>15,155</u>	<u>22,560</u>

**15. Financial instruments**

	2025	2024
	£	£
<b><i>Financial assets</i></b>		
Financial assets measured at fair value through income and expenditure	<u>296,670</u>	<u>375,144</u>

Financial assets measured at fair value through income and expenditure comprise of bank balances.

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**SNOOP****(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**16. Statement of funds****Statement of funds - current year**

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Adult Service	53,000	-	-	2,650	55,650
Youth Club	35,000	-	-	1,750	36,750
Childrens Service	35,000	-	-	1,750	36,750
Nursery	35,000	-	-	1,750	36,750
Charitable objectives	30,000	-	-	-	30,000
	<u>188,000</u>	<u>-</u>	<u>-</u>	<u>7,900</u>	<u>195,900</u>
<b>General funds</b>					
General Funds - all funds	<u>177,054</u>	<u>330,270</u>	<u>(377,081)</u>	<u>(7,900)</u>	<u>122,343</u>
<b>Total Unrestricted funds</b>	<u>365,054</u>	<u>330,270</u>	<u>(377,081)</u>	<u>-</u>	<u>318,243</u>
<b>Restricted funds</b>					
Awards 4 All	2,167	-	(2,167)	-	-
Council	44,296	166,078	(210,374)	-	-
Sport England	-	12,410	(9,307)	-	3,103
Pears Youth Fund	10,000	-	(7,500)	-	2,500
5 Lane Community Health & Wellbeing Partnership	271	-	(271)	-	-
Leap Awards	-	3,000	-	-	3,000
5 Lane Ends Community Fund	-	1,958	(690)	-	1,268
Creative Communities Fund	-	11,205	(1,350)	-	9,855
	<u>56,734</u>	<u>194,651</u>	<u>(231,659)</u>	<u>-</u>	<u>19,726</u>
<b>Total of funds</b>	<u>421,788</u>	<u>524,921</u>	<u>(608,740)</u>	<u>-</u>	<u>337,969</u>

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**SNOOP****(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**16. Statement of funds (continued)****Statement of funds - prior year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Adult Service	53,000	-	-	53,000
Youth Club	35,000	-	-	35,000
Childrens Service	35,000	-	-	35,000
Nursery	35,000	-	-	35,000
Charitable objectives	30,000	-	-	30,000
	<u>188,000</u>	<u>-</u>	<u>-</u>	<u>188,000</u>
<b>General funds</b>				
General Funds - all funds	193,142	316,883	(332,971)	177,054
	<u>381,142</u>	<u>316,883</u>	<u>(332,971)</u>	<u>365,054</u>
<b>Restricted funds</b>				
Awards 4 All	-	8,053	(5,886)	2,167
Council	3,456	162,035	(121,195)	44,296
Short breaks	-	23,977	(23,977)	-
Bramall	1,225	-	(1,225)	-
Pears Youth Fund	-	10,000	-	10,000
5 Lane Community Health & Wellbeing Partnership	-	1,972	(1,701)	271
	<u>4,681</u>	<u>206,037</u>	<u>(153,984)</u>	<u>56,734</u>
<b>Total of funds</b>	<u>385,823</u>	<u>522,920</u>	<u>(486,955)</u>	<u>421,788</u>

**SNOOP**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**16. Statement of funds (continued)**

The purpose of the restricted funds were as follows:

Awards 4 All - Lottery grant for equipment.

Council - Various awards from Bradford Metropolitan District Council for items including staff training.

Sport England - For staff costs

Pears Youth Fund (Leeds Community Foundation) - For staff and resources.

5 Lane Community Health & Wellbeing Partnership - 4 digital inclusion workshops for 20 young adults

Leap Awards - For staff costs and equipment hire

5 Lane Ends Community Fund - For staff costs and printer

Creative Communities Fund - For staff costs, equipment, workshops and contributions to SNOOP Fest

**17. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	188,000	-	-	7,900	195,900
General funds	177,054	330,270	(377,081)	(7,900)	122,343
Restricted funds	56,734	194,651	(231,659)	-	19,726
	<b>421,788</b>	<b>524,921</b>	<b>(608,740)</b>	<b>-</b>	<b>337,969</b>

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**SNOOP****(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**17. Summary of funds (continued)****Summary of funds - prior year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Designated funds	188,000	-	-	188,000
General funds	193,142	316,883	(332,971)	177,054
Restricted funds	4,681	206,037	(153,984)	56,734
	<u>385,823</u>	<u>522,920</u>	<u>(486,955)</u>	<u>421,788</u>

**18. Analysis of net assets between funds****Analysis of net assets between funds - current year**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	2,777	-	2,777
Current assets	330,621	19,726	350,347
Creditors due within one year	(15,155)	-	(15,155)
<b>Total</b>	<u>318,243</u>	<u>19,726</u>	<u>337,969</u>

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	2,965	-	2,965
Fixed asset investments	296	-	296
Current assets	384,353	56,734	441,087
Creditors due within one year	(22,560)	-	(22,560)
<b>Total</b>	<u>365,054</u>	<u>56,734</u>	<u>421,788</u>

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**SNOOP**  
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<b>(83,819)</b>	35,965
<b>Adjustments for:</b>		
Depreciation charges	1,146	1,706
Dividends, interests and rents from investments	-	(941)
Loss on the sale of fixed assets	471	-
Decrease/(increase) in debtors	12,266	(860)
Increase/(decrease) in creditors	(7,405)	16,712
Impairment charge	296	-
<b>Net cash provided by/(used in) operating activities</b>	<b>(77,045)</b>	52,582

20. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	296,670	375,144
<b>Total cash and cash equivalents</b>	<b>296,670</b>	375,144

21. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	375,144	(78,474)	296,670
	<b>375,144</b>	<b>(78,474)</b>	<b>296,670</b>

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**SNOOP****(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**22. Pension commitments**

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £8,128 (2024 - £6,642).

Contributions totalling £1,747 (2024 - £1,311) were payable to the fund at the balance sheet date and are included in creditors.

**23. Operating lease commitments**

At 31 March 2025 the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Not later than 1 year	<u>18,568</u>	<u>3,789</u>

**24. Related party transactions**

During the year the charity made the following related party transactions with its trading subsidiary, SNOOP Trading Limited:

	2025	2024
	£	£
Loan interest receivable	-	941
Amounts due and included in debtors	-	13,809
Irrecoverable debt	<u>12,469</u>	-
	<u>12,469</u>	<u>14,750</u>

**25. Controlling party**

Control of the charity is vested in the Trustees.

**SNOOP**

England & Wales - Charity number 1115566

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# Accounts

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Registered number: 4052692  
Charity number: 1115566

**S.N.O.O.P**

**Special Needs Objective Outreach Project**

**SNOOP**

**(A company limited by guarantee)**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**SNOOP**  
**(A company limited by guarantee)**

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**SNOOP**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2024**

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<b>Trustees</b>	Julie Bruce (resigned 21 November 2023) Christopher Pilkington Diane Pilkington Jill Ramsey Anne Whitaker Danielle Delaney-Anderson Louise Connors
<b>Company registered number</b>	4052692
<b>Charity registered number</b>	1115566
<b>Registered office</b>	Newlands House One Inspire Bradford Business Park Newlands Way Bradford West Yorkshire BD10 0JE
<b>Company secretary</b>	Diane Pilkington
<b>Chief executive officers</b>	Carol Janet Amery (retired 31 October 2023) and Carol Ann Beardmore
<b>Accountants</b>	BHP LLP New Chartford House Centurion Way Cleckheaton Bradford West Yorkshire BD19 3QB
<b>Bankers</b>	NatWest 1 Market Street Bradford West Yorkshire BD1 1EG

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**SNOOP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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The Trustees present their annual report together with the financial statements of the charitable company for the year 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charitable company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

***Objectives and activities***

● **Policies and objectives**

The charity's policies and objectives are as follows:

To relieve the needs of people with disabilities and their parents and carers through the provision of play and care activities, help/support, education, training and advice.

To advance the education and training of the public, in particular but not exclusively those working with children and young people with disability issues.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Activities undertaken to achieve objectives**

The charity undertakes a number of activities to ensure its objectives are achieved. The main activities undertaken are as follows:

a) Provide various services such as After School clubs, Youth club, Holiday Play schemes, Adult day & evening sessions and Holiday activities.

b) Attend various reviews for education, health and social care to support parents/carers, provide open door policy for parents/carers to discuss any issues relating to the person they care for and their family, information events and working with external agencies, both statutory and voluntary sector, to benefit the wellbeing of the families that the charity supports.

c) Provide access to information on current changes in legislation and strategy which may affect their child and regularly update our staff training with the relevant agencies and pass this information on, we are also called in to train parents on practical solutions to issues which impact on their caring role eg; support planning.

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**SNOOP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Objectives and activities (continued)**

*Achievements and performance*

● **Main achievements of the charitable company**

The financial year 2023-2024 has seen much of our strategic planning and development of the charity come to fruition. This year also saw the retirement of one of the founder members of the charity after 23 years. Here at SNOOP, we have embraced the change and the opportunity, seeing existing staff move into management roles as part of their professional development and all with a strong focus on governance. The transition process has run very smoothly, and the changes have enhanced the way we work to deliver our charitable objectives.

We have seen our SEND nursery become part of the charity as the need for specialist early years places has grown. Demand for all of our services across the wide age range of 2-45 has increased greatly and we have been able to invest in both staffing and resources and facilities to support this demand.

This last year as a charity we have supported 134 families, provided 7,770 hours of care and support across all our services over 50 weeks of the year, provided 13,939 carers breaks, and 622 short breaks for the most vulnerable young people. We have welcomed 4 additional new members of staff to our teams.

The future looks exciting, with plans for a skills and crafts hub, development of employment skills through preparation for adulthood and we are looking forward to celebrating 25 years serving children and adults with disabilities and complex needs and their parent/carers across the Bradford District.

We continue to deliver on our fundraising 3-year strategy and our links with the community and corporate contacts have increased and grown in strength.

Looking ahead, we will be continuing to look at further developing our staffing structure to support professional development into management as part of our strategic planning going forward with our Trustees. We have always been able to adapt to change in both internal and external environments and our 'Can-Do Attitude' and positive approach has stood us in good stead for 24 years and so we will continue this way as we approach our 25th anniversary.

Looking forward we are working on our new 3-year fundraising strategy which will allow us to further develop our opportunities in this area, working with local businesses and sponsorship.

The children and the parent/carers we support face huge challenges on a day-to-day basis, not only from their caring role, but from a whole range of economic factors. Seeing our young people work towards their aspirations in life and being able to share in their achievements gives us the drive to continue. At SNOOP, we accept people for who and how they are, and we are a charity with their needs at the heart of our work. It's because of people such as, our passionate employees and our committed Trustees that we are able to continue the dream the two founding CEO's first started 23 years ago. For all of these people and all of the incredible work, we give a huge thank you.

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**SNOOP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Financial review**

● **Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

● **Reserves policy**

In the financial year 2023/24, the charity had unrestricted reserves of £365,054 (2023: £381,142). Of this, designated reserves are specifically allocated for the running costs of the core services as follows:

Adult service - £53,000

Childrens service - £35,000

Nursery - £35,000

Youth Club - £35,000

Charitable objectives - £30,000

The charity had restricted reserves of £56,734 (2023: £4,681) giving a total reserves figure of £421,788 (2023: £385,283) and free reserves of £177,054 (2023: £193,142).

● **Financial review**

The charity generated a surplus for the year of £35,965 (2023: £64,402). Funds carried forward at the year end are £421,788 (2023: £385,823) of which £56,374 (2023: £4,681) are restricted funds. This leaves total unrestricted funds of £365,054 (2023: £381,142), of which £188,000 (2023: £188,000) has been designated for specific purposes with the balance of £177,054 (2023: £193,142) in general funds. Unrestricted net expenditure showed a deficit of £16,088 (2023: surplus of £81,506).

● **Principal risks and uncertainties**

The trustees have identified that the main risks that the charity faces are funding, staffing, government priorities and council cutbacks in services and grants available.

More recently, the cost of living crisis and the rise in energy and wages costs have become a principal risk.

All identified risks are reviewed on an ongoing basis in an effort to minimise any potential impact on the charity.

● **Financial risk management objectives and policies**

The trustees have a risk management strategy which comprises:

- 1 - a bi-monthly review of the risks the charity may face
- 2 - the establishment of systems and procedures to mitigate any risks identified
- 3 - the implementation of procedures designed to minimise any potential impact should those risks materialise

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**SNOOP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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● **Principal funding**

Principal funding for the charity derives from grants, commissioning, fee income and fundraising/donations.

*Structure, governance and management*

● **Constitution**

The charity is registered as a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association dated 14 August 2000 and amended to allow for its current objectives on 29 June 2006 and then further on 11 January 2018.

There have been no changes in the objectives since the last annual report.

● **Methods of appointment or election of Trustees**

The management of the charitable company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

● **Organisational structure and decision-making policies**

The board of trustees, which can number between three and nine members, administers the charity. The board meets a minimum of six times a year. Following the retirement of Carol Amery, Carol Beardmore has continued as sole Chief Executive - she is appointed to manage the day to day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance and employment.

There are currently 6 members, each of whom agrees to contribute an amount not exceeding £10 in the event of the charity winding up.

● **Pay policy for senior staff**

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

● **Related party relationships**

The charity's wholly owned subsidiary SNOOP Trading Limited was established to provide nursery facilities. This company ceased operations during April 2023.

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**SNOOP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....(Danielle Delaney-Anderson - Chair)

~~Anna Whitaker~~

(Trustee)

Date: 25/11/2024

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**SNOOP**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Independent examiner's report to the Trustees of SNOOP ('the charitable company')**

I report to the charity Trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the Trustees of the charitable company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

I have completed my examination. I confirm that no 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 charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charitable company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for my work or for this report.

Signed:



Dated:

17 December 2024

Lesley Kendrew BSc FCA

**BHP LLP**

New Chartford House  
Centurion Way  
Cleckheaton  
Bradford  
West Yorkshire  
BD19 3QB

**SNOOP**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	3	308,884	206,037	514,921	378,887
Investments	4	3,451	-	3,451	1,877
Other income	5	4,548	-	4,548	70,772
<b>Total income</b>		<b>316,883</b>	<b>206,037</b>	<b>522,920</b>	<b>451,536</b>
<b>Expenditure on:</b>					
Raising funds	6	28,937	-	28,937	17,982
Charitable activities		304,034	153,984	458,018	369,152
<b>Total expenditure</b>		<b>332,971</b>	<b>153,984</b>	<b>486,955</b>	<b>387,134</b>
<b>Net movement in funds</b>		<b>(16,088)</b>	<b>52,053</b>	<b>35,965</b>	<b>64,402</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		381,142	4,681	385,823	321,421
Net movement in funds		(16,088)	52,053	35,965	64,402
<b>Total funds carried forward</b>		<b>365,054</b>	<b>56,734</b>	<b>421,788</b>	<b>385,823</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 29 form part of these financial statements.

**SNOOP**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 4052692**

**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	2,965	1,700
Investments	12	296	296
		<u>3,261</u>	<u>1,996</u>
<b>Current assets</b>			
Debtors	13	65,943	65,083
Cash at bank and in hand		375,144	324,592
		<u>441,087</u>	<u>389,675</u>
Creditors: amounts falling due within one year	14	(22,560)	(5,848)
		<u>418,527</u>	<u>383,827</u>
<b>Net current assets</b>		<u>418,527</u>	<u>383,827</u>
<b>Total net assets</b>		<u>421,788</u>	<u>385,823</u>
<b>Charity funds</b>			
Restricted funds	16	56,734	4,681
Unrestricted funds			
Designated funds	16	188,000	188,000
General funds	16	177,054	193,142
		<u>365,054</u>	<u>381,142</u>
<b>Total unrestricted funds</b>	16	<u>365,054</u>	<u>381,142</u>
<b>Total funds</b>		<u>421,788</u>	<u>385,823</u>

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**SNOOP**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 4052692**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2024**

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The charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
~~Anne Whitaker~~ (Danielle Delaney-Anderson - Chair)

(Trustee)

Date: 25/11/2024

The notes on pages 12 to 29 form part of these financial statements.

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**SNOOP**  
**(A company limited by guarantee)**

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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	2024	2023
	£	£
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	52,582	55,771
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	941	1,319
Purchase of tangible fixed assets	(2,971)	-
	<hr/>	<hr/>
<b>Net cash (used in)/provided by investing activities</b>	<b>(2,030)</b>	<b>1,319</b>
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
	<hr/>	<hr/>
<b>Net cash provided by financing activities</b>	-	-
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>50,552</b>	<b>57,090</b>
Cash and cash equivalents at the beginning of the year	324,592	267,502
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>375,144</b>	<b>324,592</b>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 12 to 29 form part of these financial statements

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**1. General information**

SNOOP is a private company limited by guarantee domiciled and incorporated in England and Wales. The registered office is Newlands House One Inspire Bradford Business Park, Newland Way, Bradford, West Yorkshire, BD10 0JE.

The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

SNOOP meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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

**2.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Income**

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charitable company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.7 Tangible fixed assets and depreciation**

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Fixtures and fittings	- 25% straight line basis
Computer equipment	- 25% straight line basis

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**2. Accounting policies (continued)**

**2.8 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**2.9 Debtors**

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

**2.10 Cash at bank and in hand**

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

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.12 Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.13 Pensions**

The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the year.

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. Accounting policies (continued)**

**2.14 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 charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that 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 restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are 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.

**3. Income from donations and legacies**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	4,025	-	4,025
Grants	-	206,037	206,037
Fee income	304,859	-	304,859
	308,884	206,037	514,921
	308,884	206,037	514,921
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	13,562	-	13,562
Grants	-	139,583	139,583
Fee income	225,742	-	225,742
	239,304	139,583	378,887
	239,304	139,583	378,887

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**4. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Interest receivable on subsidiary loans	941	<b>941</b>
Bank interest receivable	2,510	<b>2,510</b>
	<b>3,451</b>	<b>3,451</b>
	<b>3,451</b>	<b>3,451</b>

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Interest receivable on subsidiary loans	1,319	1,319
Bank interest receivable	558	558
	<b>1,877</b>	<b>1,877</b>
	<b>1,877</b>	<b>1,877</b>

**5. Other incoming resources**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Other income	4,548	<b>4,548</b>
	<b>4,548</b>	<b>4,548</b>
	<b>4,548</b>	<b>4,548</b>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**5. Other incoming resources (continued)**

	Unrestricted funds 2023 £	Total funds 2023 £
Management charges receivable	63,444	63,444
Other income	7,328	7,328
	70,772	70,772
	70,772	70,772

**6. Expenditure on raising funds**

*Costs of raising voluntary income*

	Unrestricted funds 2024 £	Total funds 2024 £
Rent and rates	2,372	2,372
Consultancy fees	7,850	7,850
Light and heat	290	290
Wages and salaries	17,747	17,747
NI	678	678
	28,937	28,937
	28,937	28,937

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**6. Expenditure on raising funds (continued)**

	Unrestricted funds 2023 £	Total funds 2023 £
Rent and rates	1,891	1,891
Consultancy fees	650	650
Light and heat	316	316
Wages and salaries	14,276	14,276
NI	849	849
	17,982	17,982
	17,982	17,982

**7. Analysis of expenditure by activities**

	Support costs 2024 £	Total funds 2024 £
SNOOP	458,018	458,018
	458,018	458,018

	Support costs 2023 £	Total funds 2023 £
SNOOP	369,152	369,152
	369,152	369,152

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Staff costs	<b>356,735</b>	277,483
Depreciation	<b>1,706</b>	3,086
Staff training and recruitment	<b>3,001</b>	2,135
Staff healthcare	<b>1,666</b>	1,047
Rent and rates	<b>45,070</b>	34,031
Light and heat	<b>8,531</b>	5,694
Insurance	<b>1,706</b>	7,532
Repairs and renewals	<b>17,928</b>	8,536
Food and drink	<b>2,253</b>	1,537
Printing, postage and stationery	<b>5,368</b>	3,476
Telephone and fax	<b>1,365</b>	2,595
General expenses	<b>5,335</b>	956
Travel and subsistence	<b>10</b>	54
Governance costs	<b>7,344</b>	20,990
	<b>458,018</b>	369,152

**8. Independent examiner's remuneration**

	<b>2024 £</b>	<b>2023 £</b>
Fees payable to the charitable company's independent examiner for the independent examination of the charitable company's annual accounts	<b>2,190</b>	2,100

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**9. Staff costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>354,948</b>	285,513
Social security costs	<b>13,570</b>	16,989
Contribution to defined contribution pension schemes	<b>6,642</b>	5,231
	<b>375,160</b>	<b>307,733</b>

The average number of persons employed by the charitable company during the year was as follows:

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
All staff	<b>21</b>	<b>19</b>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity are considered to be the Chief executive officers together with the management team. The total employee benefits of the key management personnel were £141,027 (2023: £118,542).

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**11. Tangible fixed assets**

	Fixtures and fittings £	Computer equipment £	Total £
<b><i>Cost or valuation</i></b>			
At 1 April 2023	43,601	9,522	53,123
Additions	1,350	1,621	2,971
Disposals	(2,043)	-	(2,043)
At 31 March 2024	<u>42,908</u>	<u>11,143</u>	<u>54,051</u>
<b><i>Depreciation</i></b>			
At 1 April 2023	42,759	8,664	51,423
Charge for the year	792	914	1,706
On disposals	(2,043)	-	(2,043)
At 31 March 2024	<u>41,508</u>	<u>9,578</u>	<u>51,086</u>
<b><i>Net book value</i></b>			
At 31 March 2024	<u>1,400</u>	<u>1,565</u>	<u>2,965</u>
At 31 March 2023	<u>842</u>	<u>858</u>	<u>1,700</u>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**12. Fixed asset investments**

	<b>Investments in subsidiary companies £</b>
<b><i>Cost or valuation</i></b>	
At 1 April 2023	<b>296</b>
At 31 March 2024	<b>296</b>
<b><i>Net book value</i></b>	
At 31 March 2024	<b>296</b>
At 31 March 2023	<b>296</b>

**Principal subsidiaries**

The following was a subsidiary undertaking of the charitable company:

<b>Name</b>	<b>Company number</b>
Snoop Trading Limited	09214603

The financial results of the subsidiary for the year were:

<b>Name</b>	<b>Expenditure £</b>	<b>Loss for the period £</b>	<b>Net liabilities £</b>
Snoop Trading Limited	<b>3,792</b>	<b>(3,792)</b>	<b>(13,035)</b>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**13. Debtors**

	2024	2023
	£	£
<i><b>Due within one year</b></i>		
Trade debtors	7,626	12,828
Amounts owed by group undertakings	14,750	44,092
Prepayments and accrued income	43,567	8,163
	65,943	65,083

**14. Creditors: Amounts falling due within one year**

	2024	2023
	£	£
Trade creditors	13,839	-
Other taxation and social security	4,461	4,026
Other creditors	1,311	-
Accruals and deferred income	2,949	1,822
	22,560	5,848

**15. Financial instruments**

	2024	2023
	£	£
<i><b>Financial assets</b></i>		
Financial assets measured at fair value through income and expenditure	375,144	324,592
	375,144	324,592

Financial assets measured at fair value through income and expenditure comprise of bank balances.

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Adult Service	53,000	-	-	53,000
Youth Club	35,000	-	-	35,000
Childrens Service	35,000	-	-	35,000
Nursery	35,000	-	-	35,000
Charitable objectives	30,000	-	-	30,000
	<u>188,000</u>	<u>-</u>	<u>-</u>	<u>188,000</u>
<b>General funds</b>				
General Funds - all funds	193,142	316,883	(332,971)	177,054
	<u>381,142</u>	<u>316,883</u>	<u>(332,971)</u>	<u>365,054</u>
<b>Restricted funds</b>				
Awards 4 All	-	8,053	(5,886)	2,167
Council	3,456	162,035	(121,195)	44,296
Short breaks	-	23,977	(23,977)	-
Bramall	1,225	-	(1,225)	-
Pears Youth Fund	-	10,000	-	10,000
5 Lane Community Health & Wellbeing Partnership	-	1,972	(1,701)	271
	<u>4,681</u>	<u>206,037</u>	<u>(153,984)</u>	<u>56,734</u>
<b>Total of funds</b>	<u><u>385,823</u></u>	<u><u>522,920</u></u>	<u><u>(486,955)</u></u>	<u><u>421,788</u></u>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**16. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
3 months running costs fund	96,000	-	-	(96,000)	-
Adult Service	-	-	-	53,000	53,000
Youth Club	4,500	-	-	30,500	35,000
Childrens Service	-	-	-	35,000	35,000
Nursery	-	-	-	35,000	35,000
Charitable objectives	-	-	-	30,000	30,000
	100,500	-	-	87,500	188,000
<b>General funds</b>					
General Funds	199,136	311,953	(230,447)	(87,500)	193,142
<b>Total Unrestricted funds</b>	299,636	311,953	(230,447)	-	381,142
<b>Restricted funds</b>					
Council	10,082	75,387	(82,013)	-	3,456
Short breaks	4,080	43,464	(47,544)	-	-
Bramall	-	5,000	(3,775)	-	1,225
Sport England	-	10,000	(10,000)	-	-
Others	7,623	5,732	(13,355)	-	-
	21,785	139,583	(156,687)	-	4,681
<b>Total of funds</b>	321,421	451,536	(387,134)	-	385,823

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**16. Statement of funds (continued)**

The purpose of the restricted funds were as follows:

Awards 4 All - Lottery grant for equipment.

Council - Various awards from Bradford Metropolitan District Council for items including staff training.

Short breaks - Contribution towards general costs for providing child care.

Bramall - Contribution towards the Help I'm Lost Cards.

Pears Youth Fund (Leeds Community Foundation) - For staff and resources.

5 Lane Community Health & Wellbeing Partnership - 4 digital inclusion workshops for 20 young adults.

**17. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Designated funds	188,000	-	-	188,000
General funds	193,142	316,883	(332,971)	177,054
Restricted funds	4,681	206,037	(153,984)	56,734
	<u>385,823</u>	<u>522,920</u>	<u>(486,955)</u>	<u>421,788</u>

**Summary of funds - prior year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	100,500	-	-	87,500	188,000
General funds	199,136	311,953	(230,447)	(87,500)	193,142
Restricted funds	21,785	139,583	(156,687)	-	4,681
	<u>321,421</u>	<u>451,536</u>	<u>(387,134)</u>	<u>-</u>	<u>385,823</u>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	2,965	-	2,965
Fixed asset investments	296	-	296
Current assets	384,353	56,734	441,087
Creditors due within one year	(22,560)	-	(22,560)
<b>Total</b>	<b>365,054</b>	<b>56,734</b>	<b>421,788</b>

**Analysis of net assets between funds - prior period**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,700	-	1,700
Fixed asset investments	296	-	296
Current assets	384,994	4,681	389,675
Creditors due within one year	(5,848)	-	(5,848)
<b>Total</b>	<b>381,142</b>	<b>4,681</b>	<b>385,823</b>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**19. Reconciliation of net movement in funds to net cash flow from operating activities**

	2024	2023
	£	£
Net income for the period (as per Statement of Financial Activities)	35,965	64,402
<i>Adjustments for:</i>		
Depreciation charges	1,706	3,086
Dividends, interests and rents from investments	(941)	(1,319)
Decrease/(increase) in debtors	81	(13,104)
Increase in creditors	16,712	4,025
Purchase of fixed assets	(2,971)	-
<b>Net cash provided by operating activities</b>	<b>50,552</b>	<b>57,090</b>

**20. Analysis of cash and cash equivalents**

	2024	2023
	£	£
Cash in hand	375,144	324,592
<b>Total cash and cash equivalents</b>	<b>375,144</b>	<b>324,592</b>

**21. Analysis of changes in net debt**

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	324,592	50,552	375,144
	<b>324,592</b>	<b>50,552</b>	<b>375,144</b>

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**22. Pension commitments**

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £6,642 (2023 - £5,231).

Contributions totalling £1,311 (2023 - £nil) were payable to the fund at the balance sheet date and are included in creditors.

**23. Operating lease commitments**

At 31 March 2024 the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2024</b>	2023
	£	£
Not later than 1 year	<b>3,789</b>	3,102

**24. Related party transactions**

During the year the charity made the following related party transactions with its trading subsidiary, SNOOP Trading Limited:

	<b>2024</b>	2023
	£	£
Management charges receivable	-	63,444
Loan interest receivable	<b>941</b>	1,319
Amounts due and included within debtors	<b>13,809</b>	44,092

**25. Controlling party**

Control of the charity is vested in the Trustees.

**SNOOP**

England & Wales - Charity number 1115566

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# Accounts

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Special Needs Objective Outreach Project

**SNOOP**

**(A company limited by guarantee)**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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**SNOOP**  
**(A company limited by guarantee)**

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**SNOOP**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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<b>Trustees</b>	Natalie Beggs (resigned 9 January 2023) Julie Bruce Christopher Pilkington Diane Pilkington Jill Ramsey Anne Whitaker Danielle Delaney-Anderson Louise Connors
<b>Company registered number</b>	4052692
<b>Charity registered number</b>	1115566
<b>Registered office</b>	Newlands House One Inspire Bradford Business Park Newlands Way Bradford West Yorkshire BD10 0JE
<b>Company secretary</b>	Diane Pilkington
<b>Chief executive officers</b>	Carol Janet Amery (retired 31 October 2023) and Carol Ann Beardmore
<b>Accountants</b>	BHP LLP New Chartford House Centurion Way Cleckheaton Bradford West Yorkshire BD19 3QB
<b>Bankers</b>	NatWest 1 Market Street Bradford West Yorkshire BD1 1EG

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**SNOOP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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The Trustees present their annual report together with the financial statements of the charitable company for the year 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charitable company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

***Objectives and activities***

● **Policies and objectives**

The charity's policies and objectives are as follows:

To relieve the needs of people with disabilities and their parents and carers through the provision of play and care activities, help/support, education, training and advice.

To advance the education and training of the public, in particular but not exclusively those working with children and young people with disability issues.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Activities undertaken to achieve objectives**

The charity undertakes a number of activities to ensure its objectives are achieved. The main activities undertaken are as follows:

a) Provide various services such as After School clubs, Youth club, Holiday Play schemes, Adult day & evening sessions and Holiday activities.

b) Attend various reviews for education, health and social care to support parents/carers, provide open door policy for parents/carers to discuss any issues relating to the person they care for and their family, information events and working with external agencies, both statutory and voluntary sector, to benefit the wellbeing of the families that the charity supports.

c) Provide access to information on current changes in legislation and strategy which may affect their child and regularly update our staff training with the relevant agencies and pass this information on, we are also called in to train parents on practical solutions to issues which impact on their caring role eg; support planning.

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**SNOOP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Objectives and activities (continued)**

***Achievements and performance***

● **Main achievements of the charitable company**

2022-2023 has been a year of strategic planning and development and change for our charity SNOOP. Being forward thinking, the Trustees have worked with the CEOs to re-organise the internal structure of the charity, to create pathways and opportunities for promotion and professional development for our employees. We want to nurture and grow our employees based on their strengths and skills in line with the strategic vision of the charity whilst enabling continuous improvement and effectiveness of the management, whilst maintaining the high quality and standard of expected of our organization.

This work is taking place in a gradual way. We have welcomed new staff members to our teams and existing staff have moved into new roles as part of our vision to develop opportunities for professional progression within the organisation and develop a strong scaffold for the continued future growth of the charity. As a longstanding charity of over 22 years, we have had a continuous ethos of flexibility and adaptability when it comes to finding ways to support the stakeholders who use and benefit from our services and the re-organisation of the internal structure of staffing is part of this ethos.

All our services continue to attract new interest and we are planning to move our nursery into the charity as the nursery becomes an SEN nursery. The interest in our knowledge and expertise in the area of SEN is often sought by external agencies and the CEO has been invited to be the independent chair of the local authority improvement workstream for Preparation for Adulthood.

All our services have seen an increase in new enquiries and take up of places as parent/carers, young people and professionals seek new experiences in play, life/independence and social skills development and a short break from their caring role. We continually review and evaluate our service provision to monitor our social impact. We have been able to deliver all of our core services including play schemes, daytime activities and opportunities, after school clubs and youth clubs over 50 weeks of the year and our reported outcomes have been well received by our families and our funders and commissioners.

Looking forward we are working on our new 3-year fundraising strategy which will allow us to further develop our opportunities in this area, working with local businesses and sponsorship.

The children and the parent/carers we support face huge challenges on a day-to-day basis, not only from their caring role, but from a whole range of economic factors. Seeing our young people work towards their aspirations in life and being able to share in their achievements gives us the drive to continue. At SNOOP, we accept people for who and how they are and we are a charity with their needs at the heart of our work. It's because of people such as our passionate employees and our committed Trustees that we are able to continue the dream the two founding CEO's first started 23 years ago. For all of these people and all of the incredible work, we give a huge thank you.

***Financial review***

● **Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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**SNOOP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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● **Reserves policy**

In the financial year 2022/23, the charity had unrestricted reserves of £381,142 (2022: £299,636). Of this, designated reserves are specifically allocated for the running costs of the core services as follows:

Adult service - £53,000

Childrens service - £35,000

Nursery - £35,000

Youth Club - £35,000

Charitable objectives - £30,000.

The charity had restricted reserves of £4,681 (2022: £21,785) giving a total reserves figure of £385,823 (2022: £321,421) and free reserves of £193,142 (2022: £199,136).

● **Financial review**

The charity generated a surplus for the year of £64,402 (2022: £14,443). Funds carried forward at the year end are £385,823 (2022: £321,421) of which £4,681 (2022: £21,785) are restricted funds. This leaves total unrestricted funds of £381,142 (2022: £299,636), of which £188,000 (2022: £100,500) has been designated for specific purposes with the balance of £193,142 (2022: £199,136) in general funds. Unrestricted net expenditure showed a surplus of £81,506 (2022: £14,223).

● **Principal risks and uncertainties**

The trustees have identified that the main risks that the charity faces are funding, staffing, government priorities and council cutbacks in services and grants available.

More recently, the cost of living crisis and the rise in energy and wages costs have become a principal risk.

All identified risks are reviewed on an ongoing basis in an effort to minimise any potential impact on the charity.

● **Financial risk management objectives and policies**

The trustees have a risk management strategy which comprises:

- 1 - a bi-monthly review of the risks the charity may face
- 2 - the establishment of systems and procedures to mitigate any risks identified
- 3 - the implementation of procedures designed to minimise any potential impact should those risks materialise

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**SNOOP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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● **Principal funding**

Principal funding for the charity derives from grants, commissioning, fee income and fundraising/donations.

*Structure, governance and management*

● **Constitution**

The charity is registered as a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association dated 14 August 2000 and amended to allow for its current objectives on 29 June 2006 and then further on 11 January 2018.

There have been no changes in the objectives since the last annual report.

● **Methods of appointment or election of Trustees**

The management of the charitable company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

● **Organisational structure and decision-making policies**

The board of trustees, which can number between three and nine members, administers the charity. The board meets a minimum of six times a year. Two joint Chief Executives have been appointed by the board to manage the day to day operations of the charity. To facilitate effective operations, the joint Chief Executives have delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance and employment.

There are currently 8 members, each of whom agrees to contribute an amount not exceeding £10 in the event of the charity winding up.

● **Pay policy for senior staff**

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

● **Related party relationships**

The charity's wholly owned subsidiary SNOOP Trading Limited was established to provide nursery facilities.

● **Post balance sheet events**

On 1 April 2023, the activities of the charity's subsidiary investment SNOOP Trading Limited, was transferred into the charity.

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**SNOOP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Anne Whitaker  
Anne Whitaker (Nov 26, 2023 12:38 GMT)

.....  
**Anne Whitaker**  
(Trustee)

Date: Nov 26, 2023

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**SNOOP**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Independent examiner's report to the Trustees of SNOOP ('the charitable company')**

I report to the charity Trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the Trustees of the charitable company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

I have completed my examination. I confirm that no 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 charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charitable company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for my work or for this report.

Signed: 

Dated: Nov 26, 2023

Lesley Kendrew BSc FCA

**BHP LLP**

New Chartford House  
Centurion Way  
Cleckheaton  
Bradford  
West Yorkshire  
BD19 3QB

**SNOOP**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	3	239,304	139,583	378,887	326,774
Investments	4	1,877	-	1,877	1,016
Other income	5	70,772	-	70,772	62,545
<b>Total income</b>		<b>311,953</b>	<b>139,583</b>	<b>451,536</b>	<b>390,335</b>
<b>Expenditure on:</b>					
Raising funds	6	17,982	-	17,982	25,476
Charitable activities		212,465	156,687	369,152	350,416
<b>Total expenditure</b>		<b>230,447</b>	<b>156,687</b>	<b>387,134</b>	<b>375,892</b>
<b>Net movement in funds</b>		<b>81,506</b>	<b>(17,104)</b>	<b>64,402</b>	<b>14,443</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		299,636	21,785	321,421	306,978
Net movement in funds		81,506	(17,104)	64,402	14,443
<b>Total funds carried forward</b>		<b>381,142</b>	<b>4,681</b>	<b>385,823</b>	<b>321,421</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 29 form part of these financial statements.

**SNOOP**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 4052692**

**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	11	1,700	4,786
Investments	12	296	296
		<u>1,996</u>	<u>5,082</u>
<b>Current assets</b>			
Debtors	13	65,083	50,659
Cash at bank and in hand		324,592	267,502
		<u>389,675</u>	<u>318,161</u>
Creditors: amounts falling due within one year	14	(5,848)	(1,822)
<b>Net current assets</b>		<u>383,827</u>	316,339
<b>Total net assets</b>		<u><u>385,823</u></u>	<u><u>321,421</u></u>
<b>Charity funds</b>			
Restricted funds	16	4,681	21,785
Unrestricted funds			
Designated funds	16	188,000	100,500
General funds	16	193,142	199,136
Total unrestricted funds	16	<u>381,142</u>	299,636
<b>Total funds</b>		<u><u>385,823</u></u>	<u><u>321,421</u></u>

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**SNOOP**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 4052692**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2023**

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The charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Anne Whitaker  
Anne Whitaker (Nov 26, 2023 12:38 GMT)

.....  
**Anne Whitaker**

(Trustee)

Date: Nov 26, 2023

The notes on pages 11 to 29 form part of these financial statements.

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1. General information**

SNOOP is a private company limited by guarantee domiciled and incorporated in England and Wales. The registered office is Newlands House One Inspire Bradford Business Park, Newland Way, Bradford, West Yorkshire, BD10 0JE.

The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

SNOOP meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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

**2.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**2. Accounting policies (continued)**

**2.3 Income**

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charitable company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charitable company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charitable company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**2. Accounting policies (continued)**

**2.5 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.7 Tangible fixed assets and depreciation**

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Fixtures and fittings	- 25% straight line basis
Computer equipment	- 25% straight line basis

**2.8 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**2.9 Debtors**

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

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**2. Accounting policies (continued)**

**2.10 Cash at bank and in hand**

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

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.12 Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.13 Pensions**

The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the year.

**2.14 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 charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that 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 restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are 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.

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**3. Income from donations and legacies**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Donations	13,562	-	<b>13,562</b>
Grants	-	139,583	<b>139,583</b>
Fee income	225,742	-	<b>225,742</b>
	239,304	139,583	<b>378,887</b>

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Donations	1,680	-	1,680
Coronavirus Job Retention Scheme grant	11,499	-	11,499
Grants	-	109,001	109,001
Fee income	199,194	-	199,194
Gift aid from trading subsidiary	5,400	-	5,400
	217,773	109,001	326,774

**4. Investment income**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Interest receivable on subsidiary loans	1,319	<b>1,319</b>
Bank interest receivable	558	<b>558</b>
	1,877	<b>1,877</b>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**4. Investment income (continued)**

	Unrestricted funds 2022 £	Total funds 2022 £
Interest receivable on subsidiary loans	1,004	1,004
Bank interest receivable	12	12
	1,016	1,016
	1,016	1,016

**5. Other incoming resources**

	Unrestricted funds 2023 £	Total funds 2023 £
Management charges receivable	63,444	<b>63,444</b>
Other income	7,328	<b>7,328</b>
	70,772	<b>70,772</b>
	70,772	<b>70,772</b>

	Unrestricted funds 2022 £	Total funds 2022 £
Management charges receivable	57,626	57,626
Other income	4,919	4,919
	62,545	62,545
	62,545	62,545

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**6. Expenditure on raising funds**

*Costs of raising voluntary income*

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Rent and rates	1,891	<b>1,891</b>
Consultancy fees	650	<b>650</b>
Light and heat	316	<b>316</b>
Wages and salaries	14,276	<b>14,276</b>
NI	849	<b>849</b>
	17,982	<b>17,982</b>
	17,982	<b>17,982</b>

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Rent and rates	2,092	2,092
Consultancy fees	9,000	9,000
Light and heat	160	160
Wages and salaries	13,274	13,274
NI	950	950
	25,476	25,476
	25,476	25,476



**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Total funds 2023 £</b>	Total funds 2022 £
Staff costs	<b>277,483</b>	260,908
Depreciation	<b>3,086</b>	2,982
Staff training and recruitment	<b>2,135</b>	1,082
Staff healthcare	<b>1,047</b>	1,682
Rent and rates	<b>34,031</b>	37,649
Light and heat	<b>5,694</b>	3,363
Insurance	<b>7,532</b>	7,159
Repairs and renewals	<b>8,536</b>	5,980
Food and drink	<b>1,537</b>	1,111
Printing, postage and stationery	<b>3,476</b>	2,954
Telephone and fax	<b>2,595</b>	1,094
General expenses	<b>956</b>	3,351
Travel and subsistence	<b>54</b>	12
Governance costs	<b>20,990</b>	21,089
	<b>369,152</b>	350,416

**8. Independent examiner's remuneration**

	<b>2023 £</b>	2022 £
Fees payable to the charitable company's independent examiner for the independent examination of the charitable company's annual accounts	<b>2,100</b>	1,920

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**SNOOP**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**9. Staff costs**

	<b>2023</b>	2022
	£	£
Wages and salaries	<b>285,513</b>	265,597
Social security costs	<b>16,989</b>	18,995
Contribution to defined contribution pension schemes	<b>5,231</b>	4,764
	<u><b>307,733</b></u>	<u>289,356</u>

The average number of persons employed by the charitable company during the year was as follows:

	<b>2023</b>	2022
	No.	No.
All staff	<b>19</b>	22

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity are considered to be the Chief executive officers together with the junior management team. The total employee benefits of the key management personnel were £118,542 (2022: £113,133).

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**11. Tangible fixed assets**

	Fixtures and fittings £	Computer equipment £	Total £
<b><i>Cost or valuation</i></b>			
At 1 April 2022	54,910	12,809	67,719
Disposals	(11,309)	(3,287)	(14,596)
At 31 March 2023	<u>43,601</u>	<u>9,522</u>	<u>53,123</u>
<b><i>Depreciation</i></b>			
At 1 April 2022	51,754	11,179	62,933
Charge for the year	2,314	772	3,086
On disposals	(11,309)	(3,287)	(14,596)
At 31 March 2023	<u>42,759</u>	<u>8,664</u>	<u>51,423</u>
<b><i>Net book value</i></b>			
At 31 March 2023	<u>842</u>	<u>858</u>	<u>1,700</u>
At 31 March 2022	<u>3,156</u>	<u>1,630</u>	<u>4,786</u>

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**SNOOP**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**12. Fixed asset investments**

	Investments in subsidiary companies £
<b><i>Cost or valuation</i></b>	
At 1 April 2022	296
At 31 March 2023	<u>296</u>
<b><i>Net book value</i></b>	
At 31 March 2023	296
At 31 March 2022	<u>296</u>

**Principal subsidiaries**

The following was a subsidiary undertaking of the charitable company:

Name	Company number
Snoop Trading Limited	09214603

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit for the period £	Net liabilities £
Snoop Trading Limited	102,367	81,902	20,465	(9,243)

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**SNOOP**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**13. Debtors**

	<b>2023</b>	2022
	£	£
<i><b>Due within one year</b></i>		
Trade debtors	<b>12,828</b>	3,032
Amounts owed by group undertakings	<b>44,092</b>	45,184
Prepayments and accrued income	<b>8,163</b>	2,443
	<u><b>65,083</b></u>	<u>50,659</u>

**14. Creditors: Amounts falling due within one year**

	<b>2023</b>	2022
	£	£
Other taxation and social security	<b>4,026</b>	-
Other creditors	-	5
Accruals and deferred income	<b>1,822</b>	1,817
	<u><b>5,848</b></u>	<u>1,822</u>

**15. Financial instruments**

	<b>2023</b>	2022
	£	£
<i><b>Financial assets</b></i>		
Financial assets measured at fair value through income and expenditure	<u><b>324,592</b></u>	<u>267,502</u>

Financial assets measured at fair value through income and expenditure comprise of bank balances.

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<b><i>Unrestricted funds</i></b>					
<b><i>Designated funds</i></b>					
3 months running costs fund	96,000	-	-	(96,000)	-
Adult Service	-	-	-	53,000	53,000
Youth Club	4,500	-	-	30,500	35,000
Childrens Service	-	-	-	35,000	35,000
Nursery	-	-	-	35,000	35,000
Charitable objectives	-	-	-	30,000	30,000
	<u>100,500</u>	<u>-</u>	<u>-</u>	<u>87,500</u>	<u>188,000</u>
<b><i>General funds</i></b>					
General Funds	199,136	311,953	(230,447)	(87,500)	193,142
	<u>199,136</u>	<u>311,953</u>	<u>(230,447)</u>	<u>(87,500)</u>	<u>193,142</u>
<b><i>Total Unrestricted funds</i></b>	<b>299,636</b>	<b>311,953</b>	<b>(230,447)</b>	<b>-</b>	<b>381,142</b>
	<u>299,636</u>	<u>311,953</u>	<u>(230,447)</u>	<u>-</u>	<u>381,142</u>
<b><i>Restricted funds</i></b>					
Council	10,082	75,387	(82,013)	-	3,456
Short breaks	4,080	43,464	(47,544)	-	-
Bramall	-	5,000	(3,775)	-	1,225
Sport England	-	10,000	(10,000)	-	-
Others	7,623	5,732	(13,355)	-	-
	<u>21,785</u>	<u>139,583</u>	<u>(156,687)</u>	<u>-</u>	<u>4,681</u>
<b><i>Total of funds</i></b>	<b>321,421</b>	<b>451,536</b>	<b>(387,134)</b>	<b>-</b>	<b>385,823</b>
	<u><u>321,421</u></u>	<u><u>451,536</u></u>	<u><u>(387,134)</u></u>	<u><u>-</u></u>	<u><u>385,823</u></u>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**16. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
<b><i>Unrestricted funds</i></b>				
<b><i>Designated funds</i></b>				
3 months running costs fund	96,000	-	-	96,000
Youth Club	4,500	-	-	4,500
	<u>100,500</u>	<u>-</u>	<u>-</u>	<u>100,500</u>
<b><i>General funds</i></b>				
General Funds	184,913	269,835	(255,612)	199,136
Coronavirus Job Retention Scheme	-	11,499	(11,499)	-
	<u>184,913</u>	<u>281,334</u>	<u>(267,111)</u>	<u>199,136</u>
<b><i>Total Unrestricted funds</i></b>	<u>285,413</u>	<u>281,334</u>	<u>(267,111)</u>	<u>299,636</u>
<b><i>Restricted funds</i></b>				
Awards 4 All	1,983	-	(1,983)	-
Sovereign	2,070	-	(2,070)	-
Sobell	1,738	10,000	(11,738)	-
Council	3,825	48,001	(41,744)	10,082
Short breaks	4,080	49,000	(49,000)	4,080
Others	7,869	2,000	(2,246)	7,623
	<u>21,565</u>	<u>109,001</u>	<u>(108,781)</u>	<u>21,785</u>
<b><i>Total of funds</i></b>	<u><u>306,978</u></u>	<u><u>390,335</u></u>	<u><u>(375,892)</u></u>	<u><u>321,421</u></u>

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**16. Statement of funds (continued)**

The purpose of the restricted funds were as follows:

Awards 4 All - Lottery grant for equipment.

Sovereign - Contribution received towards the running costs of the Easter play scheme.

Sobell - Childcare funding towards staff costs.

Council - Various awards from Bradford Metropolitan District Council for items including staff training and covid assistance.

Short breaks - Contribution towards general costs for providing child care.

Bramall - Contribution towards the Help I'm Lost Cards.

Sport England - Contribution to sporting events.

Others - From local funders towards adult services.

**17. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	100,500	-	-	87,500	188,000
General funds	199,136	311,953	(230,447)	(87,500)	193,142
Restricted funds	21,785	139,583	(156,687)	-	4,681
	<u>321,421</u>	<u>451,536</u>	<u>(387,134)</u>	<u>-</u>	<u>385,823</u>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**17. Summary of funds (continued)**

**Summary of funds - prior year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Designated funds	100,500	-	-	100,500
General funds	184,913	281,334	(267,111)	199,136
Restricted funds	21,565	109,001	(108,781)	21,785
	<u>306,978</u>	<u>390,335</u>	<u>(375,892)</u>	<u>321,421</u>

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,700	-	1,700
Fixed asset investments	296	-	296
Current assets	384,994	4,681	389,675
Creditors due within one year	(5,848)	-	(5,848)
<b>Total</b>	<u>381,142</u>	<u>4,681</u>	<u>385,823</u>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**18. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	4,786	-	4,786
Fixed asset investments	296	-	296
Current assets	296,376	21,785	318,161
Creditors due within one year	(1,822)	-	(1,822)
<b>Total</b>	<u>299,636</u>	<u>21,785</u>	<u>321,421</u>

**19. Pension commitments**

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £5,231 (2022 - £4,764).

Contributions totalling £nil (2022 - £5) were payable to the fund at the balance sheet date and are included in creditors.

**20. Operating lease commitments**

At 31 March 2023 the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2023</b> £	2022 £
Not later than 1 year	<u>3,102</u>	<u>3,102</u>

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**21. Related party transactions**

During the year the charity made the following related party transactions with its trading subsidiary, SNOOP Trading Limited:

	<b>2023</b>	2022
	£	£
Management charges receivable	<b>63,444</b>	57,626
Loan interest receivable	<b>1,319</b>	1,004
Gift aid donation	-	5,400
Amounts due and included within debtors	<b>44,092</b>	45,184

**22. Post balance sheet events**

During April 2023, the activities of the charity's subsidiary investment SNOOP Trading Limited, were transferred into the charity.

**23. Controlling party**

Control of the charity is vested in the Trustees.

**SNOOP**

England & Wales - Charity number 1115566

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# Accounts

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Registered number: 4052692  
Charity number: 1115566

# **S.N.O.O.P**

**Special Needs Objective Outreach Project**

**SNOOP**

**(A company limited by guarantee)**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**SNOOP**  
**(A company limited by guarantee)**

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**SNOOP**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2022**

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<b>Trustees</b>	Natalie Beggs Julie Bruce Christopher Pilkington Diane Pilkington Jill Ramsey Anne Whitaker Danielle Delaney-Anderson Louise Connors (appointed 26 November 2021)
<b>Company registered number</b>	4052692
<b>Charity registered number</b>	1115566
<b>Registered office</b>	Newlands House One Inspire Bradford Business Park Newlands Way Bradford West Yorkshire BD10 0JE
<b>Company secretary</b>	Diane Pilkington
<b>Chief executive officers</b>	Carol Janet Amery and Carol Ann Beardmore
<b>Accountants</b>	BHP LLP New Chartford House Centurion Way Cleckheaton Bradford West Yorkshire BD19 3QB
<b>Bankers</b>	NatWest 1 Market Street Bradford West Yorkshire BD1 1EG

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**SNOOP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

***Objectives and activities***

● **Policies and objectives**

The charity's policies and objectives are as follows:

To relieve the needs of people with disabilities and their parents and carers through the provision of play and care activities, help/support, education, training and advice.

To advance the education and training of the public, in particular but not exclusively those working with children and young people with disability issues.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Activities undertaken to achieve objectives**

The charity undertakes a number of activities to ensure its objectives are achieved. The main activities undertaken are as follows:

- a) Provide various services such as After School clubs, Youth club, Holiday Play schemes, Stay and Play sessions, Adult day & evening sessions and Holiday activities.
- b) Attend various reviews for education, health and social care to support parents/carers, provide open door policy for parents/carers to discuss any issues relating to the person they care for and their family, information events and working with external agencies, both statutory and voluntary sector, to benefit the wellbeing of the families that the charity supports.
- c) Provide access to information on current changes in legislation and strategy which may affect their child and regularly update our staff training with the relevant agencies and pass this information on, we are also called in to train parents on practical solutions to issues which impact on their caring role eg; support planning.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Objectives and activities (continued)**

***Achievements and performance***

● **Main achievements of the charity**

2021-2022 has been a year of growth and improvement within our charity on every level. We are now building on our position post pandemic and the whole organization has a positive approach to the future and we are opening new doors to opportunities based on our strengths, skills, expertise and experience. On a leadership and governance level, our Trustees are working with the CEO's to manage the strategic development of the organization as new roles and responsibilities are created and shared in line with professional development and the improved effectiveness of the management and the vision of the charity.

We are looking forward to welcoming new staff members to our teams as part of our vision to develop opportunities for professional progression within the organization and develop a strong scaffold for the continued future growth of the charity.

All our services have seen a large increase in new enquiries and take up of places as parent/carers, young people and professionals seek new experiences in play, life/independence and social skills development. Not only have we been able to increase our capacity slightly, we opened 3 new services in January 2022, 2 of which are for adults with learning disabilities and/or autism and 1 for children. We have been able to deliver all of our core services including play schemes, daytime activities and opportunities, after school clubs and youth clubs over 50 weeks of the year and our reported outcomes have been well received by our families and our funders.

Over the last year we have been working as a partner with the Local Authority on the improvement of SEND services for children and young adults across the District and with this we have seen the reputation of the organization grow considerably thanks to the knowledge, expertise and passion of the CEO's and staff within the organization.

The children and the parent/carers we support face huge challenges every day, not only from their caring role, but from a whole range of economic factors. Seeing our young people work towards their aspirations in life and being able to share in their achievements gives us the drive to continue. It's because of these people, our passionate employees and our committed Trustees that we are able to continue the dream the two founding CEO's first started 22 years ago. For all of these people and all of the incredible work, we give a huge thank you.

***Financial review***

● **Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

● **Reserves policy**

In the financial year 2021/22, the charity had unrestricted reserves of £299,636 (2021: £285,413). Of this, designated reserves of £4,500 are specifically allocated for the running costs of the Youth club and £96,000 will be designated for 3 months running costs to maintain services. The Trustees are currently considering the need for further designated funds to enable professional and personal development and capacity building over the next few years.

The charity had restricted reserves of £21,785 (2021: £21,565) giving a total reserves figure of £321,421 (2021: £306,978) and free reserves of £193,973 (2021: £177,684).

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**SNOOP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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● **Financial review**

The charity generated a surplus for the year of £14,443 (2021: £37,356). Funds carried forward at the year end are £321,421 (2021: £306,978) of which £21,785 (2021: £21,565) are restricted funds. This leaves total unrestricted funds of £299,636 (2021: £285,413), of which £100,500 (2021: £100,500) has been designated for specific purposes with the balance of £199,136 (2021: £184,913) in general funds. Unrestricted net expenditure showed a surplus of £14,223 (2021: £24,509).

● **Principal risks and uncertainties**

The trustees have identified that the main risks that the charity faces are funding, staffing, government priorities and council cutbacks in services and grants available.

All identified risks are reviewed on an ongoing basis in an effort to minimise any potential impact on the charity.

● **Financial risk management objectives and policies**

The trustees have a risk management strategy which comprises:

- 1 - a bi-monthly review of the risks the charity may face
- 2 - the establishment of systems and procedures to mitigate any risks identified
- 3 - the implementation of procedures designed to minimise any potential impact should those risks materialise

● **Principal funding**

Principal funding for the charity derives from grants, commissioning, fee income and fundraising/donations.

***Structure, governance and management***

● **Constitution**

The charity is registered as a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association dated 14 August 2000 and amended to allow for its current objectives on 29 June 2006 and then further on 11 January 2018.

There have been no changes in the objectives since the last annual report.

● **Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

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**SNOOP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Structure, governance and management (continued)**

● **Organisational structure and decision-making policies**

The board of trustees, which can number between three and nine members, administers the charity. The board meets a minimum of six times a year. Two joint Chief Executives have been appointed by the board to manage the day to day operations of the charity. To facilitate effective operations, the joint Chief Executives have delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance and employment.

There are currently 8 members, each of whom agrees to contribute an amount not exceeding £10 in the event of the charity winding up.

● **Pay policy for senior staff**

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

● **Related party relationships**

The charity's wholly owned subsidiary SNOOP Trading Limited was established to provide nursery facilities.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

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SNOOP  
(A company limited by guarantee)

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TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022

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.....*Anne Whitaker*.....

**Anne Whitaker**

(Trustee)

Date: *24/11/22*

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**SNOOP**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

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**Independent examiner's report to the Trustees of SNOOP ('the charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 7 December 2022

Lesley Kendrew BSc FCA

**BHP LLP**

New Chartford House  
Centurion Way  
Cleckheaton  
Bradford  
West Yorkshire  
BD19 3QB

**SNOOP**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	3	217,773	109,001	326,774	349,632
Investments	4	1,016	-	1,016	716
Other income	5	62,545	-	62,545	69,669
<b>Total income</b>		<b>281,334</b>	<b>109,001</b>	<b>390,335</b>	<b>420,017</b>
<b>Expenditure on:</b>					
Raising funds	6	25,476	-	25,476	29,216
Charitable activities		241,635	108,781	350,416	353,445
<b>Total expenditure</b>		<b>267,111</b>	<b>108,781</b>	<b>375,892</b>	<b>382,661</b>
<b>Net movement in funds</b>		<b>14,223</b>	<b>220</b>	<b>14,443</b>	<b>37,356</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		285,413	21,565	306,978	269,622
Net movement in funds		14,223	220	14,443	37,356
<b>Total funds carried forward</b>		<b>299,636</b>	<b>21,785</b>	<b>321,421</b>	<b>306,978</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 28 form part of these financial statements.

**SNOOP**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 4052692**

**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	4,786	6,933
Investments	12	296	296
		<u>5,082</u>	<u>7,229</u>
<b>Current assets</b>			
Debtors	13	50,659	34,251
Cash at bank and in hand		267,502	273,075
		<u>318,161</u>	<u>307,326</u>
Creditors: amounts falling due within one year	14	(1,822)	(7,577)
<b>Net current assets</b>		<u>316,339</u>	<u>299,749</u>
<b>Total net assets</b>		<u><u>321,421</u></u>	<u><u>306,978</u></u>
<b>Charity funds</b>			
Restricted funds	16	21,785	21,565
Unrestricted funds	16	299,636	285,413
<b>Total funds</b>		<u><u>321,421</u></u>	<u><u>306,978</u></u>

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**SNOOP**  
(A company limited by guarantee)

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2022**

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The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....*Anne Whitaker*.....

**Anne Whitaker**

(Trustee)

Date: 24/11/22

The notes on pages 11 to 28 form part of these financial statements.

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**SNOOP**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**1. General information**

SNOOP is a private company limited by guarantee domiciled and incorporated in England and Wales. The registered office is Newlands House One Inspire Bradford Business Park, Newland Way, Bradford, West Yorkshire, BD10 0JE.

The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

SNOOP meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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

**2.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.3 Income**

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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**SNOOP**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.5 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.7 Tangible fixed assets and depreciation**

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Fixtures and fittings	- 25% straight line basis
Computer equipment	- 25% straight line basis

**2.8 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**2.9 Debtors**

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

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.10 Cash at bank and in hand**

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

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.12 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.13 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**2.14 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 that 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 restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are 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.

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**3. Income from donations and legacies**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	1,680	-	1,680
Coronavirus Job Retention Scheme grant	11,499	-	11,499
Grants	-	109,001	109,001
Fee income	199,194	-	199,194
Gift aid from trading subsidiary	5,400	-	5,400
	<u>217,773</u>	<u>109,001</u>	<u>326,774</u>

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	2,487	-	2,487
Coronavirus Job Retention Scheme grant	64,233	-	64,233
Grants	-	107,680	107,680
Fee income	175,232	-	175,232
	<u>241,952</u>	<u>107,680</u>	<u>349,632</u>

**4. Investment income**

	Unrestricted funds 2022 £	Total funds 2022 £
Interest receivable on subsidiary loans	1,004	1,004
Bank interest receivable	12	12
	<u>1,016</u>	<u>1,016</u>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**4. Investment income (continued)**

	Unrestricted funds 2021 £	Total funds 2021 £
Interest receivable on subsidiary loans	663	663
Bank interest receivable	53	53
	716	716
	716	716

**5. Other incoming resources**

	Unrestricted funds 2022 £	Total funds 2022 £
Management charges receivable	57,626	57,626
Other income	4,919	4,919
	62,545	62,545
	62,545	62,545

	Unrestricted funds 2021 £	Total funds 2021 £
Management charges receivable	57,378	57,378
Other income	12,291	12,291
	69,669	69,669
	69,669	69,669

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**SNOOP**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**6. Expenditure on raising funds**

*Costs of raising voluntary income*

	Unrestricted funds 2022 £	Total funds 2022 £
Rent and rates	2,092	2,092
Consultancy fees	9,000	9,000
Light and heat	160	160
Wages and salaries	13,274	13,274
NI	950	950
	<hr/> 25,476 <hr/>	<hr/> 25,476 <hr/>

	Unrestricted funds 2021 £	Total funds 2021 £
Rent and rates	1,951	1,951
Consultancy fees	12,830	12,830
Light and heat	118	118
Wages and salaries	13,373	13,373
NI	944	944
	<hr/> 29,216 <hr/>	<hr/> 29,216 <hr/>

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**SNOOP**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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7. Analysis of expenditure by activities

	Support costs 2022 £	Total funds 2022 £
SNOOP	350,416	350,416
	<u>350,416</u>	<u>350,416</u>
	Support costs 2021 £	Total funds 2021 £
SNOOP	353,445	353,445
	<u>353,445</u>	<u>353,445</u>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	Total funds 2022 £	Total funds 2021 £
Staff costs	260,908	262,664
Depreciation	2,982	2,877
Staff training and recruitment	1,082	784
Staff healthcare	1,682	1,152
Rent and rates	37,649	35,109
Light and heat	3,363	3,313
Insurance	7,159	6,678
Repairs and renewals	5,980	11,720
Food and drink	1,111	19
Printing, postage and stationery	2,954	3,055
Telephone and fax	1,094	1,114
General expenses	3,351	856
Travel and subsistence	12	2,817
Governance costs	21,089	21,287
	350,416	353,445

**8. Independent examiner's remuneration**

	2022 £	2021 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	1,920	1,750

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**SNOOP**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**9. Staff costs**

	2022 £	2021 £
Wages and salaries	265,597	267,463
Social security costs	18,995	18,877
Contribution to defined contribution pension schemes	4,764	4,958
	<u>289,356</u>	<u>291,298</u>

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
All staff	<u>22</u>	<u>24</u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity are considered to be the Chief executive officers together with the junior management team. The total employee benefits of the key management personnel were £113,133 (2021: £107,672).

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**11. Tangible fixed assets**

	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>			
At 1 April 2021	54,415	12,469	66,884
Additions	495	340	835
At 31 March 2022	54,910	12,809	67,719
<b>Depreciation</b>			
At 1 April 2021	49,487	10,464	59,951
Charge for the year	2,267	715	2,982
At 31 March 2022	51,754	11,179	62,933
<b>Net book value</b>			
At 31 March 2022	3,156	1,630	4,786
At 31 March 2021	4,928	2,005	6,933

**12. Fixed asset investments**

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 April 2021	296
At 31 March 2022	296
<b>Net book value</b>	
At 31 March 2022	296
At 31 March 2021	296

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**SNOOP**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**12. Fixed asset investments (continued)**

**Principal subsidiaries**

The following was a subsidiary undertaking of the charity:

Name	Company number
Snoop Trading Limited	09214603

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Loss for the period £	Net liabilities £
Snoop Trading Limited	57,395	74,525	(17,130)	(29,708)

**13. Debtors**

	2022 £	2021 £
<b><i>Due within one year</i></b>		
Trade debtors	3,032	11,351
Amounts owed by group undertakings	45,184	22,768
Prepayments and accrued income	2,443	132
	<u>50,659</u>	<u>34,251</u>

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**SNOOP**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**14. Creditors: Amounts falling due within one year**

	2022	2021
	£	£
Other taxation and social security	-	4,622
Other creditors	5	1,138
Accruals and deferred income	1,817	1,817
	<u>1,822</u>	<u>7,577</u>

**15. Financial instruments**

	2022	2021
	£	£
<b><i>Financial assets</i></b>		
Financial assets measured at fair value through income and expenditure	<u>267,502</u>	<u>273,075</u>

Financial assets measured at fair value through income and expenditure comprise of bank balances.

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
3 months running costs fund	96,000	-	-	96,000
Youth Club running costs	4,500	-	-	4,500
	<u>100,500</u>	<u>-</u>	<u>-</u>	<u>100,500</u>
<b>General funds</b>				
General Funds - all funds	184,913	269,835	(255,612)	199,136
Coronavirus Job Retention Scheme	-	11,499	(11,499)	-
	<u>184,913</u>	<u>281,334</u>	<u>(267,111)</u>	<u>199,136</u>
<b>Total Unrestricted funds</b>	<u>285,413</u>	<u>281,334</u>	<u>(267,111)</u>	<u>299,636</u>
<b>Restricted funds</b>				
Awards 4 All	1,983	-	(1,983)	-
Sovereign	2,070	-	(2,070)	-
Sobell	1,738	10,000	(11,738)	-
Council	3,825	48,001	(41,744)	10,082
Short breaks	4,080	49,000	(49,000)	4,080
Others	7,869	2,000	(2,246)	7,623
	<u>21,565</u>	<u>109,001</u>	<u>(108,781)</u>	<u>21,785</u>
<b>Total of funds</b>	<u><u>306,978</u></u>	<u><u>390,335</u></u>	<u><u>(375,892)</u></u>	<u><u>321,421</u></u>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**16. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
3 months running costs fund	96,000	-	-	96,000
Youth Club running costs	4,500	-	-	4,500
	<u>100,500</u>	<u>-</u>	<u>-</u>	<u>100,500</u>
<b>General funds</b>				
General Funds	160,404	248,104	(223,595)	184,913
Coronavirus Job Retention Scheme	-	64,233	(64,233)	-
	<u>160,404</u>	<u>312,337</u>	<u>(287,828)</u>	<u>184,913</u>
<b>Total Unrestricted funds</b>	<u>260,904</u>	<u>312,337</u>	<u>(287,828)</u>	<u>285,413</u>
<b>Restricted funds</b>				
Awards 4 All	6,390	18,476	(22,883)	1,983
Sovereign	-	2,980	(910)	2,070
Sobell	-	10,000	(8,262)	1,738
HILC	2,328	3,992	(6,320)	-
Council	-	31,462	(27,637)	3,825
Short breaks	-	26,857	(22,777)	4,080
Others	-	13,913	(6,044)	7,869
	<u>8,718</u>	<u>107,680</u>	<u>(94,833)</u>	<u>21,565</u>
<b>Total of funds</b>	<u><u>269,622</u></u>	<u><u>420,017</u></u>	<u><u>(382,661)</u></u>	<u><u>306,978</u></u>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**16. Statement of funds (continued)**

The purpose of the restricted funds were as follows:

Awards 4 All - Lottery grant for equipment.

Sovereign - Contribution received towards the running costs of the Easter play scheme.

Sobell - Childcare funding towards staff costs.

Council - Various awards from Bradford Metropolitan District Council for items including staff training and covid assistance.

Short breaks - Contribution towards general costs for providing child care.

HILC - Contribution towards the Help I'm Lost Cards.

Others - From local funders towards adult services.

**17. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Designated funds	100,500	-	-	100,500
General funds	184,913	281,334	(267,111)	199,136
Restricted funds	21,565	109,001	(108,781)	21,785
	<u>306,978</u>	<u>390,335</u>	<u>(375,892)</u>	<u>321,421</u>

**Summary of funds - prior year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Designated funds	100,500	-	-	100,500
General funds	160,404	312,337	(287,828)	184,913
Restricted funds	8,718	107,680	(94,833)	21,565
	<u>269,622</u>	<u>420,017</u>	<u>(382,661)</u>	<u>306,978</u>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	4,786	-	4,786
Fixed asset investments	296	-	296
Current assets	296,376	21,785	318,161
Creditors due within one year	(1,822)	-	(1,822)
<b>Total</b>	<u>299,636</u>	<u>21,785</u>	<u>321,421</u>

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	6,933	-	6,933
Fixed asset investments	296	-	296
Current assets	285,761	21,565	307,326
Creditors due within one year	(7,577)	-	(7,577)
<b>Total</b>	<u>285,413</u>	<u>21,565</u>	<u>306,978</u>

**19. Pension commitments**

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £4,764 (2021 - £4,958).

Contributions totalling £5 (2021 - £1,138) were payable to the fund at the balance sheet date and are included in creditors.

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**SNOOP**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**20. Operating lease commitments**

At 31 March 2022 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Not later than 1 year	3,102	3,102

**21. Related party transactions**

During the year the charity made the following related party transactions with its trading subsidiary, SNOOP Trading Limited:

	2022	2021
	£	£
Management charges receivable	57,626	57,378
Loan interest receivable	1,004	663
Gift aid donation	5,400	-
Amounts due and included within debtors	45,184	22,768

**22. Controlling party**

Control of the charity is vested in the Trustees.

**SNOOP**

England & Wales - Charity number 1115566

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# Accounts

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Registered number: 4052692  
Charity number: 1115566

# **S.N.O.O.P**

**Special Needs Objective Outreach Project**

**SNOOP**

**(A company limited by guarantee)**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**SNOOP**  
**(A company limited by guarantee)**

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**SNOOP**  
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

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<b>Trustees</b>	Natalie Beggs Julie Ruth Bruce Christopher Pilkington Diane Pilkington Jill Ramsey Anne Whitaker Danielle Delaney-Anderson (appointed 17 December 2020)
<b>Company registered number</b>	4052692
<b>Charity registered number</b>	1115566
<b>Registered office</b>	Newlands House One Inspire Bradford Business Park Newlands Way Bradford West Yorkshire BD10 0JE
<b>Company secretary</b>	Diane Pilkington
<b>Chief executive officers</b>	Carol Janet Amery and Carol Ann Beardmore
<b>Accountants</b>	BHP LLP New Chartford House Centurion Way Cleckheaton Bradford West Yorkshire BD19 3QB
<b>Bankers</b>	NatWest 7 Hustlergate Bradford West Yorkshire BD1 1PP

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**SNOOP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

***Objectives and activities***

● **Policies and objectives**

The charity's policies and objectives are as follows:

To relieve the needs of people with disabilities and their parents and carers through the provision of play and care activities, help/support, education, training and advice.

To advance the education and training of the public, in particular but not exclusively those working with children and young people with disability issues.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Activities undertaken to achieve objectives**

The charity undertakes a number of activities to ensure its objectives are achieved. The main activities undertaken are as follows:

- a) Provide various services such as After School clubs, Youth club, Holiday Play schemes, Stay and Play sessions, Adult day & evening sessions and Holiday activities.
- b) Attend various reviews for education, health and social care to support parents/carers, provide open door policy for parents/carers to discuss any issues relating to the person they care for and their family, information events and working with external agencies, both statutory and voluntary sector, to benefit the wellbeing of the families that the charity supports.
- c) Provide access to information on current changes in legislation and strategy which may affect their child and regularly update our staff training with the relevant agencies and pass this information on, we are also called in to train parents on practical solutions to issues which impact on their caring role eg; support planning.

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**SNOOP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Objectives and activities (continued)**

***Achievements and performance***

● **Main achievements of the charity**

2020 – 2021 has certainly been a year like no other, one which we could neither plan for nor predict the challenges we would find ourselves facing or the impact it would have on our organisation. At SNOOP we have always be able to adapt our services to meet the ever-changing needs of our client group whilst keeping our 'Vision, Mission and Charitable Objectives' and our organisation's 'Values' at the core of all we do. Thanks to our incredible staff and management, throughout the pandemic, we have been able to continue to provide support to our children, adults and their parent/carers, in the form of activity packs, doorstep visits, socially distanced picnics, phone calls, virtual quizzes, treasure hunts, games and family competitions. Although experiencing running a charity during a pandemic brought so many external challenges to our door, we faced them with a positive attitude and the 'can do' approach for which we are well known. We have taken advantage of the government furlough scheme to ensure that not only our organisation would be able to continue post Covid-19 but that our staff would have jobs and our families and those they care for would have services to return to. The management and Trustees have managed these risks positively and successfully and will continue to do so as we eventually emerge from national restrictions.

This unique set of circumstances have enabled us to reflect as a charity and as a result we are now much more solution and outcome focused, delivering our projects in new ways to include the changed needs of people as they emerge from being out of services, which for some people with learning disabilities has been as long as 12 months, embraced the virtual world for business and activities, provided support for the wellbeing of staff and we are planning new services for 2022.

This is all in addition to providing holiday play schemes, after school sessions and as national restrictions permitted and with the required robust measures in place to minimise any risk of infection due to Covid-19.

From January 2021 we were given the go ahead to re-open our adult services for people with learning disabilities. All services for adults with learning disabilities had been forced to close in March 2020 and we campaigned for the safe re-opening of our services due to the impact on those we support and to prevent crisis for the families. The planned return to services is gradual for those people with learning disabilities we support with a view to fully re-opening by the end of summer 2021.

We look forward to the next year, despite having one or two battle scars from our experience of a global pandemic, counting our blessings for the passion shown by all those involved in SNOOP charity in whatever way and the continued support of those, for whom, we provide care and services and their parent/carers. For all of this we give a huge thank you.

***Financial review***

● **Going concern**

The Trustees have considered the impact of Covid-19 on the charity's income and beneficiaries, as well as the wider economy. Whilst it is not considered practical to accurately assess the duration and extent of the disruption, the Trustees are confident that they have plans in place to deal with and mitigate any financial losses that may arise. The Trustees therefore consider that the level of reserves for the charity are adequate. The Trustees continue to adopt the going concern basis of preparation for these financial statements.

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**SNOOP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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● **Reserves policy**

In the financial year 2020/21, the charity had unrestricted reserves of £285,413 (2020: £260,904). Of this, designated reserves of £4,500 are specifically allocated for the running costs of the Youth club and £96,000 will be designated for 3 months running costs to maintain services. The Trustees are currently considering the need for further designated funds to enable professional and personal development and capacity building over the next few years.

The charity had restricted reserves of £21,565 (2020: £8,718) giving a total reserves figure of £306,978 (2020: £269,622) and free reserves of £177,684 (2020: £150,298).

● **Financial review**

The charity generated a surplus for the year of £37,356 (2020: deficit of £2,134). Funds carried forward at the year end are £306,978 (2020: £269,622) of which £21,565 (2020: £8,718) are restricted funds. This leaves total unrestricted funds of £285,413 (2020: £260,904), of which £100,500 (2020: £100,500) has been designated for specific purposes with the balance of £184,913 (2020: £160,404) in general funds. Unrestricted net expenditure showed a profit of £24,509 (2020: loss of £3,812).

● **Principal risks and uncertainties**

The trustees have identified that the main risks that the charity faces are funding, staffing, government priorities and council cutbacks in services and grants available.

All identified risks are reviewed on an ongoing basis in an effort to minimise any potential impact on the charity.

● **Financial risk management objectives and policies**

The trustees have a risk management strategy which comprises:

- 1 - a bi-monthly review of the risks the charity may face
- 2 - the establishment of systems and procedures to mitigate any risks identified
- 3 - the implementation of procedures designed to minimise any potential impact should those risks materialise

● **Principal funding**

Principal funding for the charity derives from grants, commissioning, fee income and fundraising/donations.

***Structure, governance and management***

● **Constitution**

The charity is registered as a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association dated 14 August 2000 and amended to allow for its current objectives on 29 June 2006 and then further on 11 January 2018.

There have been no changes in the objectives since the last annual report.

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**SNOOP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Structure, governance and management (continued)**

● **Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

● **Organisational structure and decision-making policies**

The board of trustees, which can number between three and nine members, administers the charity. The board meets a minimum of six times a year. Two joint Chief Executives have been appointed by the board to manage the day to day operations of the charity. To facilitate effective operations, the joint Chief Executives have delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance and employment.

There are currently 7 members, each of whom agrees to contribute an amount not exceeding £10 in the event of the charity winding up.

● **Pay policy for senior staff**

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

● **Related party relationships**

The charity's wholly owned subsidiary SNOOP Trading Limited was established to provide nursery facilities.

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**SNOOP**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

**Diane Pilkington**

Secretary *D. Pilkington*

Date: *26.11.21*

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**SNOOP**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Independent examiner's report to the Trustees of SNOOP ('the charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 1 December 2021

Lesley Kendrew BSc FCA

**BHP LLP**

New Chartford House  
Centurion Way  
Cleckheaton  
Bradford  
West Yorkshire  
BD19 3QB

**SNOOP**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	3	241,952	107,680	349,632	313,620
Investments	4	716	-	716	772
Other income	5	69,669	-	69,669	61,007
<b>Total income</b>		<b>312,337</b>	<b>107,680</b>	<b>420,017</b>	<b>375,399</b>
<b>Expenditure on:</b>					
Raising funds	6	29,216	-	29,216	25,657
Charitable activities		258,612	94,833	353,445	351,876
<b>Total expenditure</b>		<b>287,828</b>	<b>94,833</b>	<b>382,661</b>	<b>377,533</b>
<b>Net movement in funds</b>		<b>24,509</b>	<b>12,847</b>	<b>37,356</b>	<b>(2,134)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		260,904	8,718	269,622	271,756
Net movement in funds		24,509	12,847	37,356	(2,134)
<b>Total funds carried forward</b>		<b>285,413</b>	<b>21,565</b>	<b>306,978</b>	<b>269,622</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 29 form part of these financial statements.

**SNOOP**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 4052692**

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	6,933	9,810
Investments	12	296	296
		<u>7,229</u>	<u>10,106</u>
<b>Current assets</b>			
Debtors	13	34,251	42,688
Cash at bank and in hand		273,075	225,111
		<u>307,326</u>	<u>267,799</u>
Creditors: amounts falling due within one year	14	(7,577)	(8,283)
<b>Net current assets</b>		<u>299,749</u>	<u>259,516</u>
<b>Total net assets</b>		<u><u>306,978</u></u>	<u><u>269,622</u></u>
<b>Charity funds</b>			
Restricted funds	16	21,565	8,718
Unrestricted funds	16	285,413	260,904
<b>Total funds</b>		<u><u>306,978</u></u>	<u><u>269,622</u></u>

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**SNOOP**  
**(A company limited by guarantee)**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2021**

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The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

**Diane Pilkington**

Trustee *D. Pilkington*

Date: *26.11.21*

The notes on pages 11 to 29 form part of these financial statements.

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**1. General information**

SNOOP is a private company limited by guarantee domiciled and incorporated in England and Wales. The registered office is Newlands House One Inspire Bradford Business Park, Newland Way, Bradford, West Yorkshire, BD10 0JE.

The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

SNOOP meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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

**2.2 Going concern**

The Trustees have considered the impact of Covid-19 on the charity's income and beneficiaries, as well as the wider economy. Whilst it is not considered practical to accurately assess the duration and extent of the disruption, the Trustees are confident that they have plans in place to deal with and mitigate any financial losses that may arise. The Trustees therefore consider that the level of reserves for the charity are adequate. The Trustees continue to adopt the going concern basis of preparation for these financial statements.

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.3 Income**

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.5 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.7 Tangible fixed assets and depreciation**

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Fixtures and fittings	- 25% straight line basis
Computer equipment	- 25% straight line basis

**2.8 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**2.9 Debtors**

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

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.10 Cash at bank and in hand**

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

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.12 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.13 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**2.14 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 that 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 restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are 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.

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**3. Income from donations and legacies**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	2,487	-	2,487
Coronavirus Job Retention Scheme grant	64,233	-	64,233
Grants	-	107,680	107,680
Fee income	175,232	-	175,232
	<u>241,952</u>	<u>107,680</u>	<u>349,632</u>

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations	3,483	-	3,483
Grants	-	86,905	86,905
Fee income	223,232	-	223,232
	<u>226,715</u>	<u>86,905</u>	<u>313,620</u>

**4. Investment income**

	Unrestricted funds 2021 £	Total funds 2021 £
Interest receivable on subsidiary loans	663	663
Bank interest receivable	53	53
	<u>716</u>	<u>716</u>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**4. Investment income (continued)**

	Unrestricted funds 2020 £	Total funds 2020 £
Interest receivable on subsidiary loans	516	516
Bank interest receivable	256	256
	772	772
	772	772

**5. Other incoming resources**

	Unrestricted funds 2021 £	Total funds 2021 £
Management charges receivable	57,378	57,378
Other income	12,291	12,291
	69,669	69,669
	69,669	69,669

	Unrestricted funds 2020 £	Total funds 2020 £
Management charges receivable	58,498	58,498
Other income	2,509	2,509
	61,007	61,007
	61,007	61,007

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**6. Expenditure on raising funds**

*Costs of raising voluntary income*

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Rent and rates	1,951	<b>1,951</b>
Consultancy fees	12,830	<b>12,830</b>
Light and heat	118	<b>118</b>
Wages and salaries	13,373	<b>13,373</b>
NI	944	<b>944</b>
	<hr/> <b>29,216</b> <hr/>	<hr/> <b>29,216</b> <hr/>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**6. Expenditure on raising funds (continued)**

*Costs of raising voluntary income (continued)*

	Unrestricted funds 2020 £	Total funds 2020 £
Rent and rates	2,115	2,115
Consultancy fees	12,100	12,100
Light and heat	164	164
Insurance	306	306
Voluntary income - wages and salaries	9,964	9,964
Voluntary income - NI	1,008	1,008
	25,657	25,657

**7. Analysis of expenditure by activities**

	Support costs 2021 £	Total funds 2021 £
SNOOP	353,445	353,445

	Support costs 2020 £	Total funds 2020 £
SNOOP	351,876	351,876

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	Total funds 2021 £	Total funds 2020 £
Staff costs	262,664	282,155
Depreciation	2,877	2,113
Staff training and recruitment	784	682
Staff healthcare	1,152	1,147
Rent and rates	35,109	38,064
Light and heat	3,313	3,566
Insurance	6,678	5,506
Repairs and renewals	11,720	5,490
Trips	-	65
Food and drink	19	5,310
Printing, postage and stationery	3,055	2,908
Telephone and fax	1,114	1,584
General expenses	856	609
Travel and subsistence	2,817	408
Bad debt charge/(credit)	-	(15,000)
Governance costs	21,287	17,269
	<b>353,445</b>	<b>351,876</b>

**8. Independent examiner's remuneration**

	2021 £	2020 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	1,750	1,700

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**9. Staff costs**

	2021	2020
	£	£
Wages and salaries	267,463	278,705
Social security costs	18,877	20,164
Contribution to defined contribution pension schemes	4,958	5,230
	<u>291,298</u>	<u>304,099</u>

The average number of persons employed by the charity during the year was as follows:

	2021	2020
	No.	No.
All staff	<u>24</u>	<u>24</u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity are considered to be the Chief executive officers together with the junior management team. The total employee benefits of the key management personnel were £107,672 (2020: £108,194).

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**11. Tangible fixed assets**

	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>			
At 1 April 2020	54,415	12,469	66,884
At 31 March 2021	54,415	12,469	66,884
<b>Depreciation</b>			
At 1 April 2020	47,297	9,777	57,074
Charge for the year	2,190	687	2,877
At 31 March 2021	49,487	10,464	59,951
<b>Net book value</b>			
At 31 March 2021	4,928	2,005	6,933
At 31 March 2020	7,118	2,692	9,810

**12. Fixed asset investments**

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 April 2020	296
At 31 March 2021	296
<b>Net book value</b>	
At 31 March 2021	296
At 31 March 2020	296

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**SNOOP**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Principal subsidiaries**

The following was a subsidiary undertaking of the charity:

<b>Name</b>	<b>Company number</b>
Snoop Trading Limited	09214603

The financial results of the subsidiary for the year were:

<b>Name</b>	<b>Profit for the period £</b>	<b>Net assets £</b>
Snoop Trading Limited	5,364	(7,178)

**13. Debtors**

	<b>2021 £</b>	<b>2020 £</b>
<i>Due within one year</i>		
Trade debtors	<b>11,351</b>	17,659
Amounts owed by group undertakings	<b>22,768</b>	22,105
Prepayments and accrued income	<b>132</b>	2,924
	<b>34,251</b>	42,688

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**14. Creditors: Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	£	£
Other taxation and social security	<b>4,622</b>	5,212
Other creditors	<b>1,138</b>	1,254
Accruals and deferred income	<b>1,817</b>	1,817
	<u><b>7,577</b></u>	<u>8,283</u>

**15. Financial instruments**

	<b>2021</b>	<b>2020</b>
	£	£
<i>Financial assets</i>		
Financial assets measured at fair value through income and expenditure	<u><b>273,075</b></u>	<u>225,111</u>

Financial assets measured at fair value through income and expenditure comprise of bank balances.

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
<b><i>Unrestricted funds</i></b>				
<b><i>Designated funds</i></b>				
3 months running costs fund	96,000	-	-	96,000
Youth Club running costs	4,500	-	-	4,500
	<u>100,500</u>	<u>-</u>	<u>-</u>	<u>100,500</u>
<b><i>General funds</i></b>				
General Funds	160,404	248,104	(223,595)	184,913
Coronavirus Job Retention Scheme	-	64,233	(64,233)	-
	<u>160,404</u>	<u>312,337</u>	<u>(287,828)</u>	<u>184,913</u>
<b><i>Total Unrestricted funds</i></b>	<u>260,904</u>	<u>312,337</u>	<u>(287,828)</u>	<u>285,413</u>
<b><i>Restricted funds</i></b>				
Awards 4 All	6,390	18,476	(22,883)	1,983
Sovereign	-	2,980	(910)	2,070
Sobell	-	10,000	(8,262)	1,738
HILC	2,328	3,992	(6,320)	-
Council	-	31,462	(27,637)	3,825
Short breaks	-	26,857	(22,777)	4,080
Others	-	13,913	(6,044)	7,869
	<u>8,718</u>	<u>107,680</u>	<u>(94,833)</u>	<u>21,565</u>
<b><i>Total of funds</i></b>	<u>269,622</u>	<u>420,017</u>	<u>(382,661)</u>	<u>306,978</u>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Sensory room fund	8,000	-	-	(8,000)	-
3 months running costs fund	96,000	-	-	-	96,000
Youth Club running costs	-	-	-	4,500	4,500
	<u>104,000</u>	<u>-</u>	<u>-</u>	<u>(3,500)</u>	<u>100,500</u>
<b>General funds</b>					
General Funds	160,716	288,494	(292,306)	3,500	160,404
	<u>160,716</u>	<u>288,494</u>	<u>(292,306)</u>	<u>3,500</u>	<u>160,404</u>
<b>Total Unrestricted funds</b>	<u>264,716</u>	<u>288,494</u>	<u>(292,306)</u>	<u>-</u>	<u>260,904</u>
<b>Restricted funds</b>					
HILC	204	6,103	(3,979)	-	2,328
Short breaks	1,250	23,983	(25,233)	-	-
Sovereign	5,586	-	(5,586)	-	-
Morrisons	-	5,178	(5,178)	-	-
Garden	-	8,381	(8,381)	-	-
Adults	-	17,538	(17,538)	-	-
Sport England	-	4,913	(4,913)	-	-
Awards 4 All	-	9,139	(2,749)	-	6,390
Sobell	-	10,000	(10,000)	-	-
Others	-	1,670	(1,670)	-	-
	<u>7,040</u>	<u>86,905</u>	<u>(85,227)</u>	<u>-</u>	<u>8,718</u>
	<u>7,040</u>	<u>86,905</u>	<u>(85,227)</u>	<u>-</u>	<u>8,718</u>
<b>Total of funds</b>	<u>271,756</u>	<u>375,399</u>	<u>(377,533)</u>	<u>-</u>	<u>269,622</u>

**SNOOP**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**16. Statement of funds (continued)**

The purpose of the restricted funds were as follows:

Awards 4 All - Lottery grant for equipment.

Sovereign - Contribution received towards the running costs of the Easter 2019 play scheme.

Sobell - Childcare funding towards staff costs.

HILC - Contribution towards the Help i'm Lost Cards.

Council - Various awards from Bradford Metropolitan District Council for items including staff training and covid assistance.

Short breaks - Contribution towards general costs for providing child care.

Morrisons - Grant towards sensory equipment for the sensory room.

Garden - Grant received from Bradford Metropolitan District Council towards 'Seed to Plate' project.

Adults - Grant received from Bradford Metropolitan District Council for adult activities.

Sport England - Grant received for equipment and training.

Others - From local funders towards adult services.

**17. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Designated funds	100,500	-	-	100,500
General funds	160,404	312,337	(287,828)	184,913
Restricted funds	8,718	107,680	(94,833)	21,565
	<u>269,622</u>	<u>420,017</u>	<u>(382,661)</u>	<u>306,978</u>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**17. Summary of funds (continued)**

**Summary of funds - prior year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds	104,000	-	-	(3,500)	100,500
General funds	160,716	288,494	(292,306)	3,500	160,404
Restricted funds	7,040	86,905	(85,227)	-	8,718
	<u>271,756</u>	<u>375,399</u>	<u>(377,533)</u>	<u>-</u>	<u>269,622</u>

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	6,933	-	6,933
Fixed asset investments	296	-	296
Current assets	285,761	21,565	307,326
Creditors due within one year	(7,577)	-	(7,577)
<b>Total</b>	<u>285,413</u>	<u>21,565</u>	<u>306,978</u>

**SNOOP**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**18. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	9,810	-	9,810
Fixed asset investments	296	-	296
Current assets	259,081	8,718	267,799
Creditors due within one year	(8,283)	-	(8,283)
<b>Total</b>	<b>260,904</b>	<b>8,718</b>	<b>269,622</b>

**19. Pension commitments**

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £4,958 (2020 - £5,230).

Contributions totalling £1,138 (2020 - £1,254) were payable to the fund at the balance sheet date and are included in creditors.

**20. Operating lease commitments**

At 31 March 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	<b>3,102</b>	3,102

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**SNOOP**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**21. Related party transactions**

During the year the charity made the following related party transactions with its trading subsidiary, SNOOP Trading Limited:

	2021	2020
	£	£
Management charges receivable	57,378	58,498
Amount due and included within debtors	22,768	22,105
Loan interest receivable	663	516
	<u>80,809</u>	<u>81,119</u>

**22. Controlling party**

Control of the charity is vested in the Trustees.