

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**

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**

Trustees	Natalie Beggs Julie Ruth Bruce Christopher Pilkington Diane Pilkington Jill Ramsey Anne Whitaker Danielle Delaney-Anderson (appointed 17 December 2020)
Company registered number	4052692
Charity registered number	1115566
Registered office	Newlands House One Inspire Bradford Business Park Newlands Way Bradford West Yorkshire BD10 0JE
Company secretary	Diane Pilkington
Chief executive officers	Carol Janet Amery and Carol Ann Beardmore
Accountants	BHP LLP New Chartford House Centurion Way Cleckheaton Bradford West Yorkshire BD19 3QB
Bankers	NatWest 7 Hustlergate Bradford West Yorkshire BD1 1PP

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

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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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

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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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

● **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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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

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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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

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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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

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

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**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 £
Income from:					
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
Total income		312,337	107,680	420,017	375,399
Expenditure on:					
Raising funds	6	29,216	-	29,216	25,657
Charitable activities		258,612	94,833	353,445	351,876
Total expenditure		287,828	94,833	382,661	377,533
Net movement in funds		24,509	12,847	37,356	(2,134)
Reconciliation of funds:					
Total funds brought forward		260,904	8,718	269,622	271,756
Net movement in funds		24,509	12,847	37,356	(2,134)
Total funds carried forward		285,413	21,565	306,978	269,622

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
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REGISTERED NUMBER: 4052692

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	6,933	9,810
Investments	12	296	296
		<u>7,229</u>	<u>10,106</u>
Current assets			
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)
Net current assets		<u>299,749</u>	<u>259,516</u>
Total net assets		<u><u>306,978</u></u>	<u><u>269,622</u></u>
Charity funds			
Restricted funds	16	21,565	8,718
Unrestricted funds	16	285,413	260,904
Total funds		<u><u>306,978</u></u>	<u><u>269,622</u></u>

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BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021

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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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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.

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**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>

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**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
	<u>772</u>	<u>772</u>

5. Other incoming resources

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

	Unrestricted funds 2020 £	Total funds 2020 £
Management charges receivable	58,498	58,498
Other income	2,509	2,509
	<u>61,007</u>	<u>61,007</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. Expenditure on raising funds

Costs of raising voluntary income

	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
	<u>29,216</u>	<u>29,216</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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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
	<u>25,657</u>	<u>25,657</u>

7. Analysis of expenditure by activities

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

	Support costs 2020 £	Total funds 2020 £
SNOOP	<u>351,876</u>	<u>351,876</u>

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**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
	353,445	351,876

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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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

11. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
<i>Cost or valuation</i>			
At 1 April 2020	54,415	12,469	66,884
At 31 March 2021	54,415	12,469	66,884
<i>Depreciation</i>			
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
<i>Net book value</i>			
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 £
<i>Cost or valuation</i>	
At 1 April 2020	296
At 31 March 2021	296
<i>Net book value</i>	
At 31 March 2021	296
At 31 March 2020	296

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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	Profit for the period £	Net assets £
Snoop Trading Limited	5,364	(7,178)

13. Debtors

	2021 £	2020 £
<i>Due within one year</i>		
Trade debtors	11,351	17,659
Amounts owed by group undertakings	22,768	22,105
Prepayments and accrued income	132	2,924
	34,251	42,688

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NOTES TO THE FINANCIAL STATEMENTS
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14. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	4,622	5,212
Other creditors	1,138	1,254
Accruals and deferred income	1,817	1,817
	<u>7,577</u>	<u>8,283</u>

15. Financial instruments

	2021	2020
	£	£
<i>Financial assets</i>		
Financial assets measured at fair value through income and expenditure	<u>273,075</u>	<u>225,111</u>

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

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**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 £
Unrestricted funds				
Designated funds				
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>
General funds				
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>
Total Unrestricted funds	<u>260,904</u>	<u>312,337</u>	<u>(287,828)</u>	<u>285,413</u>
Restricted funds				
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>
Total of funds	<u>269,622</u>	<u>420,017</u>	<u>(382,661)</u>	<u>306,978</u>

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**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 £
Unrestricted funds					
Designated funds					
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>
General funds					
General Funds	<u>160,716</u>	<u>288,494</u>	<u>(292,306)</u>	<u>3,500</u>	<u>160,404</u>
Total Unrestricted funds	<u>264,716</u>	<u>288,494</u>	<u>(292,306)</u>	<u>-</u>	<u>260,904</u>
Restricted funds					
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>
Total of funds	<u>271,756</u>	<u>375,399</u>	<u>(377,533)</u>	<u>-</u>	<u>269,622</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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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 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
	269,622	420,017	(382,661)	306,978

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**NOTES TO THE FINANCIAL STATEMENTS
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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)
Total	<u>285,413</u>	<u>21,565</u>	<u>306,978</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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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)
Total	260,904	8,718	269,622

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	3,102	3,102

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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.