

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**

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**

Trustees	Natalie Beggs Julie Bruce Christopher Pilkington Diane Pilkington Jill Ramsey Anne Whitaker Danielle Delaney-Anderson Louise Connors (appointed 26 November 2021)
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 1 Market Street Bradford West Yorkshire BD1 1EG

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

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

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

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

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

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

Anne Whitaker

(Trustee)

Date: *24/11/22*

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

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

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**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 £
Income from:					
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
Total income		281,334	109,001	390,335	420,017
Expenditure on:					
Raising funds	6	25,476	-	25,476	29,216
Charitable activities		241,635	108,781	350,416	353,445
Total expenditure		267,111	108,781	375,892	382,661
Net movement in funds		14,223	220	14,443	37,356
Reconciliation of funds:					
Total funds brought forward		285,413	21,565	306,978	269,622
Net movement in funds		14,223	220	14,443	37,356
Total funds carried forward		299,636	21,785	321,421	306,978

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.

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REGISTERED NUMBER: 4052692

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	4,786	6,933
Investments	12	296	296
		<u>5,082</u>	<u>7,229</u>
Current assets			
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)
Net current assets		<u>316,339</u>	<u>299,749</u>
Total net assets		<u><u>321,421</u></u>	<u><u>306,978</u></u>
Charity funds			
Restricted funds	16	21,785	21,565
Unrestricted funds	16	299,636	285,413
Total funds		<u><u>321,421</u></u>	<u><u>306,978</u></u>

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BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

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

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

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 2022**

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

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 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>

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**NOTES TO THE FINANCIAL STATEMENTS
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4. Investment income (continued)

	Unrestricted funds 2021 £	Total funds 2021 £
Interest receivable on subsidiary loans	663	663
Bank interest receivable	53	53
	<u>716</u>	<u>716</u>

5. Other incoming resources

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

	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>

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

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
	<u>25,476</u>	<u>25,476</u>

	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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7. Analysis of expenditure by activities

	Support costs 2022 £	Total funds 2022 £
SNOOP	350,416	350,416

	Support costs 2021 £	Total funds 2021 £
SNOOP	353,445	353,445

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**NOTES TO THE FINANCIAL STATEMENTS
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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
	<u>350,416</u>	<u>353,445</u>

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	<u>1,920</u>	<u>1,750</u>

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

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).

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

11. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
<i>Cost or valuation</i>			
At 1 April 2021	54,415	12,469	66,884
Additions	495	340	835
At 31 March 2022	54,910	12,809	67,719
<i>Depreciation</i>			
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
<i>Net book value</i>			
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 £
<i>Cost or valuation</i>	
At 1 April 2021	296
At 31 March 2022	296
<i>Net book value</i>	
At 31 March 2022	296
At 31 March 2021	296

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**NOTES TO THE FINANCIAL STATEMENTS
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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 £
<i>Due within one year</i>		
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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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 £
<i>Financial assets</i>		
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.

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**NOTES TO THE FINANCIAL STATEMENTS
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16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
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 - 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>
Total Unrestricted funds	<u>285,413</u>	<u>281,334</u>	<u>(267,111)</u>	<u>299,636</u>
Restricted funds				
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>
Total of funds	<u>306,978</u>	<u>390,335</u>	<u>(375,892)</u>	<u>321,421</u>

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**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 £
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
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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.

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>

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**NOTES TO THE FINANCIAL STATEMENTS
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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)
Total	299,636	21,785	321,421

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)
Total	285,413	21,565	306,978

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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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.