



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

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Note				
<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>	<u>316,339</u>
<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>	<u>299,636</u>
<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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**(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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**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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**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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**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.



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

**3. Income from donations and legacies**

	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
	<u>239,304</u>	<u>139,583</u>	<u>378,887</u>
	<u>239,304</u>	<u>139,583</u>	<u>378,887</u>
	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>
	<u>217,773</u>	<u>109,001</u>	<u>326,774</u>

**4. Investment income**

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

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**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
	<u>1,016</u>	<u>1,016</u>

**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>
	<u>70,772</u>	<u><b>70,772</b></u>

	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>

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

**6. Expenditure on raising funds**

*Costs of raising voluntary income*

	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
	<u>17,982</u>	<u>17,982</u>

	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>

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

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**7. Analysis of expenditure by activities**

	Support costs 2023 £	Total funds 2023 £
SNOOP	369,152	<b>369,152</b>

	Support costs 2022 £	Total funds 2022 £
SNOOP	350,416	<b>350,416</b>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
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>	<b>2022 £</b>
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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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**9. Staff costs**

	<b>2023</b>	2022
	<b>£</b>	£
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
	<hr/> <b>307,733</b> <hr/>	<hr/> 289,356 <hr/>

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

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

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).

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**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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**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
	<hr/>
At 31 March 2023	296
	<hr/> <hr/>
<b><i>Net book value</i></b>	
At 31 March 2023	296
	<hr/>
At 31 March 2022	296
	<hr/> <hr/>

**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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FOR THE YEAR ENDED 31 MARCH 2023**

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**13. Debtors**

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

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

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

**15. Financial instruments**

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

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**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>306,978</u>	<u>390,335</u>	<u>(375,892)</u>	<u>321,421</u>

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**SNOOP**  
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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**  
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**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>

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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 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>	<b>299,636</b>	<b>21,785</b>	<b>321,421</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 £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>	<b>2022 £</b>
Not later than 1 year	<b>3,102</b>	<b>3,102</b>

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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
	<u><u>          </u></u>	<u><u>          </u></u>

**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.