



**Special Needs Objective Outreach Project**

**SNOOP**

**(A company limited by guarantee)**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

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

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

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

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

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

***Objectives and activities***

● **Policies and objectives**

The charity's policies and objectives are as follows:

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

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

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

● **Activities undertaken to achieve objectives**

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

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

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

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

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

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**Objectives and activities (continued)**

***Achievements and performance***

● **Main achievements of the charitable company**

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

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

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

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

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

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

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

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

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

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**Financial review**

● **Going concern**

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

● **Reserves policy**

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

Adult service - £53,000

Childrens service - £35,000

Nursery - £35,000

Youth Club - £35,000

Charitable objectives - £30,000

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

● **Financial review**

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

● **Principal risks and uncertainties**

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

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

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

● **Financial risk management objectives and policies**

The trustees have a risk management strategy which comprises:

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

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

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● **Principal funding**

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

***Structure, governance and management***

● **Constitution**

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

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

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

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

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

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

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

● **Pay policy for senior staff**

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

● **Related party relationships**

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

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

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**Statement of Trustees' responsibilities**

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

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

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

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

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



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

~~Anna Whitaker~~

(Trustee)

Date: 25/11/2024



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

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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

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

Signed:



Dated: 17 December 2024

Lesley Kendrew BSc FCA

**BHP LLP**

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

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

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

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

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

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

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

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

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**REGISTERED NUMBER: 4052692**

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

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

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

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

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

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



.....  
~~Anne Whitaker~~ (Danielle Delaney-Anderson - Chair)  
(Trustee)  
Date: 25/11/2024

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

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

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

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

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

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**1. General information**

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

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

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

**2.2 Going concern**

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

**2.3 Income**

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

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

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

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

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

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**2. Accounting policies (continued)**

**2.4 Expenditure**

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

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

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

All expenditure is inclusive of irrecoverable VAT.

**2.5 Government grants**

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

**2.6 Interest receivable**

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

**2.7 Tangible fixed assets and depreciation**

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

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

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

Depreciation is provided on the following bases:

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

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

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**2. Accounting policies (continued)**

**2.8 Investments**

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

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

**2.9 Debtors**

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

**2.10 Cash at bank and in hand**

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

**2.11 Liabilities and provisions**

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

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

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

**2.12 Financial instruments**

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

**2.13 Pensions**

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



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

**2. Accounting policies (continued)**

**2.14 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

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

	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>

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

**4. Investment income**

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

	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>

**5. Other incoming resources**

	Unrestricted funds 2024 £	Total funds 2024 £
Other income	4,548	4,548

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

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

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

**6. Expenditure on raising funds**

*Costs of raising voluntary income*

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

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**NOTES TO THE FINANCIAL STATEMENTS  
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**6. Expenditure on raising funds (continued)**

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

**7. Analysis of expenditure by activities**

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

  

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

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

**8. Independent examiner's remuneration**

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

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

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**9. Staff costs**

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

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

	<b>2024</b>	2023
	<b>No.</b>	No.
All staff	<u><b>21</b></u>	<u>19</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 management team. The total employee benefits of the key management personnel were £141,027 (2023: £118,542).

**10. Trustees' remuneration and expenses**

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

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

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

**11. Tangible fixed assets**

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

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

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**12. Fixed asset investments**

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

**Principal subsidiaries**

The following was a subsidiary undertaking of the charitable company:

Name	Company number
Snoop Trading Limited	09214603

The financial results of the subsidiary for the year were:

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



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**NOTES TO THE FINANCIAL STATEMENTS  
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**13. Debtors**

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

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

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

**15. Financial instruments**

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

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

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

**16. Statement of funds**

**Statement of funds - current year**

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

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

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

**Statement of funds - prior year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
3 months running costs fund	96,000	-	-	(96,000)	-
Adult Service	-	-	-	53,000	53,000
Youth Club	4,500	-	-	30,500	35,000
Childrens Service	-	-	-	35,000	35,000
Nursery	-	-	-	35,000	35,000
Charitable objectives	-	-	-	30,000	30,000
	<u>100,500</u>	<u>-</u>	<u>-</u>	<u>87,500</u>	<u>188,000</u>
<b>General funds</b>					
General Funds	<u>199,136</u>	<u>311,953</u>	<u>(230,447)</u>	<u>(87,500)</u>	<u>193,142</u>
<b>Total Unrestricted funds</b>	<u>299,636</u>	<u>311,953</u>	<u>(230,447)</u>	<u>-</u>	<u>381,142</u>
<b>Restricted funds</b>					
Council	10,082	75,387	(82,013)	-	3,456
Short breaks	4,080	43,464	(47,544)	-	-
Bramall	-	5,000	(3,775)	-	1,225
Sport England	-	10,000	(10,000)	-	-
Others	7,623	5,732	(13,355)	-	-
	<u>21,785</u>	<u>139,583</u>	<u>(156,687)</u>	<u>-</u>	<u>4,681</u>
<b>Total of funds</b>	<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 2024**

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

The purpose of the restricted funds were as follows:

Awards 4 All - Lottery grant for equipment.

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

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

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

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

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

**17. Summary of funds**

**Summary of funds - current year**

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

**Summary of funds - prior year**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**22. Pension commitments**

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

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

**23. Operating lease commitments**

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

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

**24. Related party transactions**

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

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

**25. Controlling party**

Control of the charity is vested in the Trustees.