

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025**  
**FOR**  
**NEIGHBOURHOOD ELDER'S TEAM**

SMH Group Audit  
5 Westbrook Court  
Sharrow Vale Road  
Sheffield  
South Yorkshire  
S11 8YZ

**NEIGHBOURHOOD ELDER'S TEAM**

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**FOR THE YEAR ENDED 31 DECEMBER 2025**

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## **NEIGHBOURHOOD ELDER'S TEAM**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

Neighbourhood Elders Team (also known as NET) is a registered charity and company limited by guarantee and is, therefore, governed by its memorandum and articles of association. It was incorporated on 22nd May 2001 under the Companies Act 1985 and became a registered charity on 10th October 2001. The charity's object and its principal activity is the relief of poverty, sickness and distress of elderly people and their carers in Garforth and the surrounding area. These objectives are achieved by the provision of a caring and befriending service, advice and guidance with the purpose of alleviating social exclusion and are carried out in such a way that maintains its Christian ethos. The trustees have had due regard to guidance published by the Charities Commission on public benefit.

#### **ACHIEVEMENTS AND PERFORMANCE**

This year has been one of consolidation and strengthening of NET's various activities supporting over 4000 clients and carers.

We continue to be overwhelmed by the support from our community, through food donations from major supermarkets to local businesses, individuals and organisations who have given financial support. NET is proud to be working with Leeds City Council and Voluntary Action Leeds to deliver community support under the Leeds Community Anchor Network Project.

In 2025 the NET senior choir gave an outstanding performance at the Rothwell Competitive Music Festival winning first prize. This is the third time they have taken the trophy. What a fabulous achievement and a wonderful evening was had by all.

We would also like to acknowledge all the work done with funders through positive collaborations with the following: Leeds Community Foundation, Leeds Healthcare NHS Trust, NHS Local Care Partnership LS25/26 NHS PCN Community Partnerships, Leeds Benevolent Society for Single Ladies and West Yorkshire Neighbourly Community.

Finally, NET wishes to express its heartfelt appreciation of the enormous effort of its staff and volunteers who have made a huge contribution to another successful year.

#### **FINANCIAL REVIEW**

##### **Funding**

The charity has sufficient funding in place to continue its support work for the foreseeable future.

##### **Reserves**

The policy aim of the management committee is to have unrestricted funds, which are not committed or invested in tangible fixed assets, sufficient to fund six months of the annual resources expended thereby enabling the charity to continue its activities in the event of a significant decrease in funding.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The trustees are responsible for the management of the charity and they have regular meetings to carry out this function. Trustees are appointed according to the procedures laid down in the Memorandum and Articles of Association. The charity now employs 8 members of staff who are supported by a team of around 290 volunteers who are recruited, trained and supervised by the volunteer co-ordinator.

##### **Risk**

The management committee consider that they have identified the major risk areas and have taken steps to mitigate them.

**NEIGHBOURHOOD ELDER'S TEAM**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04221787 (England and Wales)

**Registered Charity number**

1088836

**Registered office**

Dover Street

Garforth

Leeds

LS25 2LP

**Trustees**

P Ellis Director

B Slack Director

R Norcliffe Director

C Marsland Director

S Staniforth Director

F Ingram Director

S E Enzor Director

O B McIntosh Director

C A Lucas Director

**Company Secretary**

P Ellis

**Independent Examiner**

SMH Group Audit

5 Westbrook Court

Sharrow Vale Road

Sheffield

South Yorkshire

S11 8YZ

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....

P Ellis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**NEIGHBOURHOOD ELDER'S TEAM**

**Independent examiner's report to the trustees of Neighbourhood Elder's Team ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also 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 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 your charity's accounts as 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 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.

James Salim, FCCA

SMH Group Audit  
5 Westbrook Court  
Sharrow Vale Road  
Sheffield  
South Yorkshire  
S11 8YZ

Date: .....

**NEIGHBOURHOOD ELDER'S TEAM**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

		Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	10,807	-	10,807	6,228
<b>Charitable activities</b>					
Project management		139,954	112,895	252,849	289,861
Investment income	3	6,918	-	6,918	8,537
<b>Total</b>		<u>157,679</u>	<u>112,895</u>	<u>270,574</u>	<u>304,626</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Project management		<u>137,929</u>	<u>112,895</u>	<u>250,824</u>	<u>301,156</u>
<b>NET INCOME</b>		19,750	-	19,750	3,470
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>182,803</u>	-	<u>182,803</u>	179,333
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>202,553</u>	<u>-</u>	<u>202,553</u>	<u>182,803</u>

The notes form part of these financial statements

**NEIGHBOURHOOD ELDER'S TEAM**

**BALANCE SHEET**  
**31 DECEMBER 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	2,623	-	2,623	1,987
<b>CURRENT ASSETS</b>					
Debtors	9	6,105	-	6,105	7,671
Cash at bank and in hand		243,505	-	243,505	219,854
		<u>249,610</u>	<u>-</u>	<u>249,610</u>	<u>227,525</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(49,680)	-	(49,680)	(46,709)
<b>NET CURRENT ASSETS</b>		<u>199,930</u>	<u>-</u>	<u>199,930</u>	<u>180,816</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>202,553</u>	<u>-</u>	<u>202,553</u>	<u>182,803</u>
<b>NET ASSETS</b>		<u>202,553</u>	<u>-</u>	<u>202,553</u>	<u>182,803</u>
<b>FUNDS</b>	11				
Unrestricted funds				202,553	182,803
<b>TOTAL FUNDS</b>				<u>202,553</u>	<u>182,803</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**NEIGHBOURHOOD ELDER'S TEAM**

**BALANCE SHEET - continued**

**31 DECEMBER 2025**

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
P Ellis - Trustee

The notes form part of these financial statements



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

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- 10% on cost
Fixtures and fittings	- 33% on cost
Computer equipment	- 33% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**NEIGHBOURHOOD ELDER'S TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**2. DONATIONS AND LEGACIES**

	<b>2025</b>	2024
	<b>£</b>	£
Donations	<b>10,807</b>	6,228

**3. INVESTMENT INCOME**

	<b>2025</b>	2024
	<b>£</b>	£
Deposit account interest	<b>6,918</b>	8,537

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2025</b>	2024
	<b>£</b>	£
Depreciation - owned assets	<b>1,646</b>	2,108

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**6. STAFF COSTS**

	<b>2025</b>	2024
	<b>£</b>	£
Wages and salaries	<b>166,262</b>	211,085
Social security costs	<b>6,325</b>	9,741
Other pension costs	<b>746</b>	1,293
	<b>173,333</b>	222,119

The average monthly number of employees during the year was as follows:

	<b>2025</b>	2024
Administrative	<b>8</b>	13

No employees received emoluments in excess of £60,000.

**NEIGHBOURHOOD ELDER'S TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	6,228	-	6,228
<b>Charitable activities</b>			
Project management	139,588	150,273	289,861
Investment income	8,537	-	8,537
<b>Total</b>	<u>154,353</u>	<u>150,273</u>	<u>304,626</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Project management	<u>150,883</u>	<u>150,273</u>	<u>301,156</u>
<b>NET INCOME</b>	3,470	-	3,470
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>179,333</u>	<u>-</u>	<u>179,333</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>182,803</u></u>	<u><u>-</u></u>	<u><u>182,803</u></u>

**8. TANGIBLE FIXED ASSETS**

	Short leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2025	<u>3,864</u>	<u>12,158</u>	<u>15,222</u>	<u>31,244</u>
Additions	<u>-</u>	<u>2,282</u>	<u>-</u>	<u>2,282</u>
At 31 December 2025	<u>3,864</u>	<u>14,440</u>	<u>15,222</u>	<u>33,526</u>
<b>DEPRECIATION</b>				
At 1 January 2025	<u>3,864</u>	<u>10,715</u>	<u>14,678</u>	<u>29,257</u>
Charge for year	<u>-</u>	<u>1,102</u>	<u>544</u>	<u>1,646</u>
At 31 December 2025	<u>3,864</u>	<u>11,817</u>	<u>15,222</u>	<u>30,903</u>
<b>NET BOOK VALUE</b>				
At 31 December 2025	<u><u>-</u></u>	<u><u>2,623</u></u>	<u><u>-</u></u>	<u><u>2,623</u></u>
At 31 December 2024	<u><u>-</u></u>	<u><u>1,443</u></u>	<u><u>544</u></u>	<u><u>1,987</u></u>

**NEIGHBOURHOOD ELDER'S TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	2024
	<b>£</b>	<b>£</b>
Trade debtors	<b>5,486</b>	5,583
Other debtors	-	1,472
Prepayments	<b>619</b>	616
	<hr/>	<hr/>
	<b>6,105</b>	7,671
	<hr/>	<hr/>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	2024
	<b>£</b>	<b>£</b>
Trade creditors	<b>458</b>	1,798
Social security and other taxes	<b>5,338</b>	4,171
Other creditors	<b>100</b>	-
Accruals and deferred income	<b>43,784</b>	40,740
	<hr/>	<hr/>
	<b>49,680</b>	46,709
	<hr/>	<hr/>

**11. MOVEMENT IN FUNDS**

	At 1/1/25	Net movement in funds	At 31/12/25
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	<b>182,803</b>	<b>19,750</b>	<b>202,553</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>182,803</b>	<b>19,750</b>	<b>202,553</b>
	<hr/>	<hr/>	<hr/>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	<b>157,679</b>	<b>(137,929)</b>	<b>19,750</b>
<b>Restricted funds</b>			
Leeds Benevolent Society	<b>15,000</b>	<b>(15,000)</b>	-
Leeds Community Anchor Network	<b>37,892</b>	<b>(37,892)</b>	-
Enhance Grant	<b>17,309</b>	<b>(17,309)</b>	-
PCN Garforth Medical Centre	<b>41,215</b>	<b>(41,215)</b>	-
Stay well this winter	<b>1,479</b>	<b>(1,479)</b>	-
	<hr/>	<hr/>	<hr/>
	<b>112,895</b>	<b>(112,895)</b>	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>270,574</b>	<b>(250,824)</b>	<b>19,750</b>
	<hr/>	<hr/>	<hr/>

**NEIGHBOURHOOD ELDER'S TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
<b>Unrestricted funds</b>			
General fund	179,333	3,470	182,803
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>179,333</u>	<u>3,470</u>	<u>182,803</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	154,353	(150,883)	3,470
<b>Restricted funds</b>			
Big Lottery Fund	11,000	(11,000)	-
Leeds CC Community Hub	6,313	(6,313)	-
Leeds Benevolent Society	15,000	(15,000)	-
Leeds Community Anchor Network	15,750	(15,750)	-
Resilience Hub	3,750	(3,750)	-
Enhance Grant	49,528	(49,528)	-
Warm Space	11,200	(11,200)	-
PCN Garforth Medical Centre	31,482	(31,482)	-
Community Care Hub	6,250	(6,250)	-
	<hr/>	<hr/>	<hr/>
	150,273	(150,273)	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>304,626</u>	<u>(301,156)</u>	<u>3,470</u>

Leeds Benevolent Society - A grant to support elderly women

Leeds Community Anchor Network - A grant to support those in difficulty

Leeds Community Health Care Enhance Grant - A grant to help towards relief of frailty

PCN Garforth Medical Centre - PCN 1 - A grant to help support people with leg problems  
- PCN 2 - A grant to help support people who are prone to falls

Stay well this winter - A grant to promote health during cold weather

**NEIGHBOURHOOD ELDER'S TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2025.