



NORTHCLIFFE ENVIRONMENTAL ENTERPRISES TEAM (N.E.E.T)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022



Company Registration No. 5672008 (England & Wales)
Charity Registration No. 1117620

LEGAL & ADMINISTRATIVE INFORMATION

Trustees

Mr. Steve Bruzzese (Chair)
Mrs. Barbara Drake
Mrs. Helen Varey
Dr. Anthony Wellstead
Ms. Fiona Timms

Secretary

Ms S L Longley

Principal Address

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Registered Address

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Independent examiner

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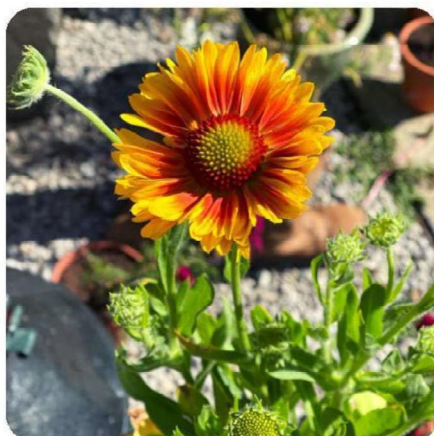
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@northcliffepeopleandplants

Charity Number 1117620

Company Number 5672008

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

The trustees present their annual report and financial statements for the year ended 31 January 2022.

CHAIR'S STATEMENT

The year to January 2022 was a bit of a rollercoaster. We started the year in February 2021 with the third national lockdown, and ended it with 'Plan B' measures in place to combat the new Omicron variant of Covid19. Despite the constant changes, NEET team members showed their resilience and ability to deal with whatever was in front of them.

You'll notice that the format of the report has changed slightly. It starts with a wonderful look back at the year, celebrating NEET's successes. We then move into the reporting we need to do as our legal requirement. Consequently, my bit is much more concise, and you'll hear more about our team members in what follows. We hope you enjoy the new section, written by, and in the language of, our team members.

On the board front, Mark Yates stood down as a Trustee and did not wish to stand for re-election. Mark has been a stalwart member of the board for many years, and his considerable horticultural experience helped NEET to establish itself. We want to thank Mark for all the support and encouragement he has provided as a Trustee. And although reported last year, Kate Brown's resignation officially fell into this reporting year, so I would like to reiterate our thanks to Kate for a job well done since 2006 as one of the original Trustees who breathed life into NEET. Finally, Roman Haluszczak was invited to be co-opted to the board in October 2021, with the board subsequently accepting his resignation not long after his official appointment. On behalf of the board of trustees, I would like to thank Roman for the dedication and attention to detail he brought in the time he served.

We set five priorities last year, achieving four of these:

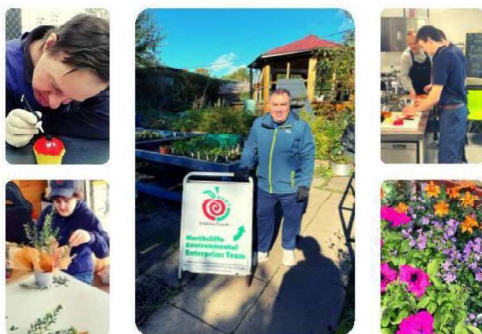
- we updated our financial procedures so they were fit for purpose,
- we revised our policy on reserves,
- we ensured we are complying with the law and our own governing documents, and
- we updated the risks to NEET's operations, with appropriate actions to reduce their impact.

We deferred the development of a new business plan to the following year, in order to take advantage of some funding we secured to allow us to engage some outside and independent help to develop the plan.

For 2022-23, we set the following priorities:

- Develop a business plan that incorporates financial and marketing strategies,
- Engage an external supplier to develop and maintain our policies and provide indemnity,
- Make further improvements to financial oversight through management reporting,
- Improve recruitment and succession planning of trustees

I would like to close by thanking my fellow trustees for all their hard work over the year - I am enjoying working with you all very much. And on behalf of the board of trustees, I would like to thank the management, staff, volunteers and team members at NEET for making it such an amazing place.



TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

OUR AIMS AND OBJECTIVES

Northcliffe Environmental Enterprises Team's purposes are for the public benefit to advance the education and promote the growth and welfare of people with learning disabilities in order to lead an inclusive and fulfilling life.

We will do this in particular but not exclusively by:

- advancing education in horticulture, cookery, woodwork and other related activities in a working environment
- advancing education to develop physical, intellectual, emotional and social capacities
- developing the potential of beneficiaries to participate more fully in society
- working with, and as part of, the community in order to further these purposes and increase connectivity.

Our mission: *To enable people with learning disabilities to lead an inclusive and fulfilling life.*

The Charity's aims are to:

- promote the growth and welfare of people with learning disabilities.
- facilitate practical learning opportunities in a working environment in horticulture, cookery and other related activities.
- enable participants to develop their physical, intellectual, emotional and social capacities.
- realise people's potential as individuals and participate more fully in society.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.



TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

ACTIVITIES & ACHIEVEMENTS



NEET GROWS



The NEET Grows team have been very busy this year. Not only did we grow some amazing plants, but we have made some beautiful hanging baskets and wreaths for our customers.

Plant sales have been great this year, with customers able to use our online click & collect service. Each order was boxed and labelled, and placed in our collection bays by the front gate for customers to collect in a safe way. The new addition of our online shop has also proved popular, as customers can view each plant before purchase.



The hanging baskets and wreaths were looking amazing as usual this year – a big thank you to everybody who bought one! Team members loved choosing the flowers, baubles and decorations to go in each one, had a great time making up all the orders, and loved making customers happy with what they had done.



The vegetable plot at NEET is looking fantastic, with our handmade scarecrows and our vegetable signs! We have been making sure we plant enough vegetables so that we can use them to make some healthy (and very tasty) meals in the kitchen. Talk about 5-a-day fun!



We have done a brilliant job of making sure the whole site looks great, with constant colour everywhere you look. This included planting up all the pots and planters, decorating areas with hanging baskets, maintaining all the plants and taking pride in our site. We even had time to pot up some plants and make flower garlands for the events we have held at NEET!



"My favourite flower is the Sunny Mary – the purple colour is really nice and it makes me smile!" – Jason

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)



NEET makes includes both the woodworking groups, and the team working in crafts. Both sides of the site have had a great year, full of lots of creative activities.

In woodwork, we have been making a variety of different things, including tables out of pallets and quirky birdboxes! One of our new favourite things to make is a flower planter shaped like a train, we think it looks really good when it is planted up. Each item the team makes is bespoke, and involves a lot of care and attention - team members take so much pride in everything they make, whether it be for sale or to take home.

"I am learning lots of new things at NEET" - Chris

The online shop has also been used to enable us to sell items created by the craft and woodwork groups.

In crafts, the team had a great year, learning new skills and making decorations and gifts. One of the team's favourite days in crafts was when Naomi, our Pottery tutor, brought her pottery wheel to site. The team made some beautiful vases which they then painted and glazed.

Along with learning skills in pottery, we enjoyed making decorations for Christmas and special events at NEET. We made robins out of pinecones, and created the posters for the cinema event and the Macmillan coffee morning.

We love it when everyone works together on site - we can make things in crafts which can then be used in an event where the NEETeats team makes the food. Everyone has a part in the work that we do.

"Everybody looks after each other" - James



TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)



NEET EATS



NEET eats have been cooking up some delicious food in the kitchen this year. With a strong focus on healthy eating, they have cooked all their favourite recipes, and even made a recipe book complete with pictures and quotes about the meals they love to make.

The reason we love making brandy snaps ... "Because they have brandy in!" - Richard



We have used the herbs and vegetables we have grown on site to make some amazing food. We have had a great time learning about food, and have shared what we have learnt with our family and friends. The team were invited along to the Kirkgate centre Christmas market, where they served homemade mince pies, soup and luxury hot chocolates to customers.

We have been able to hold events on site, including a Mamma Mia themed cinema night. We made pizzas using ingredients grown at NEET, along with canapes and ice cream for dessert! The event was a great success, and we are already planning what events we could do next.

"It was a great team event where the whole group contributed to the guest experience - from designing menus and decorating the tunnel, to making the dishes from our own produce. Just a lovely feel good celebration after a tough year. The team are inspired to do more events, working in and with the local community." - Richard (Chef Tutor)

We are very excited for the new outdoor kitchen which is been built on site. The new space will have a wellbeing focus, where the team can produce fresh & wholesome food. A big thank you to everyone who has supported us in building this space, including WISHH for their financial support via a grant and to the Shipley Area Coordinators Office for their support via the Cleaner Streets, Parks and Open Spaces grant.



TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

COMMUNITY & EVENTS

Happy birthday to us!! Can you believe we were 15 years old this year?! It was in 2006 that a group of interested and committed parents, carers, friends and supporters came together to form NEET, with the aim being to keep the provision intact and to develop services. We are proud to continue our mission to enable people with learning disabilities to lead an inclusive and fulfilling quality of life.

Not only do we undertake work on site, we also work with the community – whether it be planting up areas, or helping at an event – we love to meet new people!

Recently, we helped to restore the flower bed at Hove Edge (HD6) back to it's former glory. This is the gateway to Hove Edge, and so it deserved to look great. We were helped by councillor George Robinson, and Rob & Hannah from the Dusty Miller pub. They were great with helping us planting and watering.

We have also worked on projects including Heat on Alleyways, providing plants and baskets for Kirkgate Community Centre & Clayton Parish, and producing the hanging baskets for Shipley town centre! Along with these, we did an outdoor cooking class for a group of adults from the local area, organised by The Kirkgate Community Centre Shipley... they loved meeting our team & learning new skills.

"All the days I come to NEET are the best!" – Eve



In November we decided to hold the very first NEET Christmas market. It was a great success, and the team really enjoyed working on the stalls and telling customers all about what they had been making to sell.

We made over £500, which will all go towards resources for our activities on site. Thank you so much to everyone who came and supported us!



TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

A BIG THANK YOU FROM NEET!

THANKS to all the NEET staff team for their commitment, adaptability, and resourcefulness over an extraordinary year for us all.



THANKS to all parents and carers for their support, patience and for keeping going through such challenging times.



THANKS to the excellent volunteers who have returned to NEET with their time and skills and made a difference.



THANKS to our customers both new and returning, for still buying our plants this year despite not being able to access the site.

THANKS to the social care professionals who kept in touch and continued to further our reputation as a present, consistent, quality service provider.



THANKS to the wonderful Trustees of NEET for their time, expertise, continuing support, encouragement, and friendship, making NEET a successful and sustainable organisation for the future.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FUNDRAISING



Fundraising Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as 'soliciting or otherwise procuring money or other property for charitable purposes'. The charity does not actively raise funds from the public either directly or via use of an agent, accordingly no such amounts are presented in the financial statements for the year under review. The charity has received no complaints in relation to fundraising activity for the year under review. Given the nature of the funding of the charity the Trustees consider that it remains appropriate not to be voluntarily bound to be regulated by the Fundraising Regulator.

FINANCIAL REVIEW

The income for the year amounted to £465,861 (2021 £473,561) with expenditure amounting to £473,240 (2021 £462,958) resulting in a net expenditure of £7,379 (2021 net income £10,603). It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure, equivalent of £118,000 to £236,000.

The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Unrestricted, undesignated reserves held at the year end amounted to £143,456, which meets the reserves policy.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.



TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

STRUCTURE, GOVERNANCE & MANAGEMENT

The charity is a company limited by guarantee incorporated on 11 January 2006 in England and Wales, number 05672008, and registered as a charity on 18 January 2007, number 1117620. The charity is governed by its memorandum and articles of association dated 11 January 2006. The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr. Steve Bruzzese (Chair)
Mrs. Barbara Drake
Mrs. Helen Varey
Dr. Anthony Wellstead
Mr. Mark Yates (resigned 22.09.2021)
Ms. Fiona Timms
Ms. Kate Brown (resigned 17.2.21)
Mr. Roman Haluszczak (Appointed 27.1.21, resigned 1.2.22)

New trustees are appointed for the skills and knowledge they can give to the charity. Training will be provided if needed.

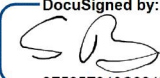
None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

At the annual general meeting Steve Bruzzese & Helen Varey stood down and were re-appointed. Mark Yates resigned.

Indemnity insurance has been taken out during the year and is included in insurance costs.

The charity decisions are made by the Trustees. The day to day running of the charity is done by the Business Manager and Operations Manager, who supervise the staff and volunteers.

The trustees' report was approved by the Board of Trustees.

DocuSigned by:

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Mr. Steve Bruzzese
Trustee
Dated: 20 July 2022

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTHCLIFFE ENVIRONMENTAL ENTERPRISES TEAM (N.E.E.T)

I report to the trustees on my examination of the financial statements of Northcliffe Environmental Enterprises Team (N.E.E.T) (the charity) for the year ended 31 January 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

DocuSigned by:

Colin Whitehead

Colin Whitehead FCA, MAAT, BA (Hons)
Naylor Wintersgill Limited

Carlton House
Grammar School Street
Bradford BD1 4NS

Dated: 20 July 2022

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR END 31 JANUARY 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	1,185	26,221	27,406	6,934	23,191	30,125
Charitable activities	4	404,343	13,965	418,308	393,059	27,930	420,989
Investments	5	4	-	4	6	-	6
Other income	6	20,143	-	20,143	22,441	-	22,441
Total income		425,675	40,186	465,861	422,440	51,121	473,561
<u>Expenditure on:</u>							
Raising funds	7	18,776	275	19,051	17,774	-	17,774
Charitable activities	8	422,809	31,380	454,189	407,013	38,171	445,184
Total resources expended		441,585	31,655	473,240	424,787	38,171	462,958
Gross transfers between funds		-	-	-	(5,357)	5,357	-
Net (expenditure)/income for the year/							
Net movement in funds		(15,910)	8,531	(7,379)	(7,704)	18,307	10,603
Fund balances at 1 February 2021		159,366	40,089	199,455	167,070	21,782	188,852
Fund balances at 31 January 2022		143,456	48,620	192,076	159,366	40,089	199,455

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET**AS AT 31 JANUARY 2022**

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	13		62,075		64,388
Current assets					
Debtors	14	33,454		44,701	
Cash at bank and in hand		119,101		105,441	
		152,555		150,142	
Creditors: amounts falling due within one year	15	(22,554)		(15,075)	
Net current assets			130,001		135,067
Total assets less current liabilities			192,076		199,455
Income funds					
Restricted funds	16		48,620		40,089
<u>Unrestricted funds</u>					
Designated funds	17	-		6,632	
General unrestricted funds		143,456		152,734	
			143,456		159,366
			192,076		199,455

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 20 July 2022

DocuSigned by:



Mr. Steve Buzzese

Trustee

Company Registration No. 5672008

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

1 Accounting policies

Charity information

Northcliffe Environmental Enterprises Team (N.E.E.T) is a private company limited by guarantee incorporated in England and Wales. The registered office is 6 Finkil Street, Hove Edge, Brighouse, HD6 2LS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

1 Accounting policies

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	20% straight line
Plant and equipment	20% and 25% straight line
Computers	20% straight line
Motor vehicles	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

1 Accounting policies

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and Legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £
Donations and gifts	1,185	1,905	3,090	2,630	2,630
Grants receivable	-	24,316	24,316	4,304	27,495
	<u>1,185</u>	<u>26,221</u>	<u>27,406</u>	<u>23,191</u>	<u>30,125</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

3 Donations and legacies

Grants receivable for core activities

Lloyds Bank Foundation	-	-	-	-	8,441	8,441
WISHH Out Door Kitchen	-	-	-	-	10,000	10,000
Cleaner Street Out Door Kitchen	-	-	-	-	1,750	1,750
DWP	-	-	-	4,304	-	4,304
IPC Measures	-	3,316	3,316	-	3,000	3,000
Outdoor Kitchen BMDC	-	21,000	21,000	-	-	-
	-	24,316	24,316	4,304	23,191	27,495

4 Charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Sales	27,671	9,794
Attendance fees	376,672	383,265
Performance related grants	13,965	27,930
	418,308	420,989
Analysis by fund		
Unrestricted funds	404,343	393,059
Restricted funds	13,965	27,930
	418,308	420,989
Performance related grants		
Bradford MDC - Box for All	4,025	8,050
Bradford MDC - Branching Out	4,940	9,880
Bradford MDC - Home Grown	5,000	10,000
	13,965	27,930

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2022

5 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	<u>4</u>	<u>6</u>

6 Other income

	Unrestricted funds	Total
	2022 £	2021 £
Other income	<u>20,143</u>	<u>22,441</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

7 Raising funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2022 £	2022 £	2022 £	2021 £
<u>Trading costs</u>				
Operating trading company undertaking non-charitable trading activity	18,776	275	19,051	17,774
	<u>18,776</u>	<u>275</u>	<u>19,051</u>	<u>17,774</u>

8 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	201,966	281,691
Project costs	27,008	29,427
	<u>228,974</u>	<u>311,118</u>
Share of support costs (see note 9)	220,144	129,388
Share of governance costs (see note 9)	5,071	4,678
	<u>454,189</u>	<u>445,184</u>
Analysis by fund		
Unrestricted funds	422,809	407,013
Restricted funds	31,380	38,171
	<u>454,189</u>	<u>445,184</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	126,919	-	126,919	27,407	-	27,407
Depreciation	32,650	-	32,650	39,622	-	39,622
Heat and light	9,089	-	9,089	6,330	-	6,330
Travel	3,432	-	3,432	6,284	-	6,284
Office costs	11,166	-	11,166	11,428	-	11,428
Training	1,872	-	1,872	-	-	-
Maintenance	12,503	-	12,503	20,270	-	20,270
General expenses	8,331	-	8,331	8,708	-	8,708
Insurance	4,421	-	4,421	2,360	-	2,360
Bank charges	109	-	109	47	-	47
Professional fees	9,326	-	9,326	5,215	-	5,215
Sundry	326	-	326	1,717	-	1,717
Independent examination	-	2,880	2,880	-	2,898	2,898
Accountancy and payroll	-	1,626	1,626	-	1,780	1,780
Trustees training	-	565	565	-	-	-
	<u>220,144</u>	<u>5,071</u>	<u>225,215</u>	<u>129,388</u>	<u>4,678</u>	<u>134,066</u>
Analysed between						
Charitable activities	<u>220,144</u>	<u>5,071</u>	<u>225,215</u>	<u>129,388</u>	<u>4,678</u>	<u>134,066</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year other than those referred to in note 20.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	16	14
	16	14

Employment costs

	2022 £	2021 £
Wages and salaries	303,890	278,592
Social security costs	19,437	23,012
Other pension costs	5,558	7,494
	328,885	309,098

There were no employees whose annual remuneration was £60,000 or more in the current or prior year.

12 Taxation

As a charity the company is exempt from tax on income falling within part II of the Corporation Tax Act 2010 and on gains falling within s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

13 Tangible fixed assets

	Leasehold land and buildings £	Plant and equipment £	Computers £	Motor vehicles £	Total £
Cost					
At 1 February 2021	125,140	80,784	11,228	21,289	238,441
Additions	30,337	-	-	-	30,337
At 31 January 2022	155,477	80,784	11,228	21,289	268,778
Depreciation and impairment					
At 1 February 2021	101,981	53,827	9,729	8,516	174,053
Depreciation charged in the year	14,619	13,171	602	4,258	32,650
At 31 January 2022	116,600	66,998	10,331	12,774	206,703
Carrying amount					
At 31 January 2022	38,877	13,786	897	8,515	62,075
At 31 January 2021	23,159	26,957	1,499	12,773	64,388

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

14 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	25,117	29,681
Other debtors	300	3,100
Prepayments and accrued income	8,037	11,920
	<u>33,454</u>	<u>44,701</u>

15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	6,332	-
Trade creditors	9,840	8,304
Other creditors	704	1,616
Accruals and deferred income	5,678	5,155
	<u>22,554</u>	<u>15,075</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2022

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 February 2020	Incoming resources	Resources expended	Transfers	Balance at 1 February 2021	Incoming resources	Resources expended	Transfers	Balance at 31 January 2022
	£	£	£	£	£	£	£	£	£
Consultancy support	14,799	-	(12,000)	-	2,799	-	(2,799)	-	-
Box for All Project	2,013	8,050	(10,063)	-	-	4,025	-	-	4,025
Branching Out Project	2,470	9,880	-	4,850	17,200	4,940	(17,200)	-	4,940
Home Grown Project	2,500	10,000	(6,160)	-	6,340	5,000	(6,340)	-	5,000
Out Door Kitchen WISHH	-	10,000	-	-	10,000	-	-	(10,000)	-
Out Door Kitchen Cleaner Streets	-	1,750	-	-	1,750	-	-	-	1,750
IPC Measures	-	3,000	(1,000)	-	2,000	3,316	(5,316)	-	-
Covid Response	-	8,441	(8,948)	507	-	-	-	-	-
Out Door Kitchen	-	-	-	-	-	22,905	-	(20,337)	2,568
Out Door Kitchen Fixed Asset	-	-	-	-	-	-	-	30,337	30,337
	<u>21,782</u>	<u>51,121</u>	<u>(38,171)</u>	<u>5,357</u>	<u>40,089</u>	<u>40,186</u>	<u>(31,655)</u>	<u>-</u>	<u>48,620</u>

Consultancy support was funded by Lloyds Bank Foundation. Bradford Metropolitan District Council funded Box for All, Branching out and Home Grown projects. Covid Response was funded by Lloyds Foundation and a transfer in the prior year from general funds was to cover the overspend. A transfer was made in the prior year to branching out to align the balance to carry forward. Out Door Kitchen and IPC Measures has been funded buy Bradford Metropolitan District Council.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Transfers	Balance at 1 February 2021	Transfers	Balance at 31 January 2022
	£	£	£	£
Home Grown Project	2,680	2,680	(2,680)	-
Branching Out	<u>3,952</u>	<u>3,952</u>	<u>(3,952)</u>	<u>-</u>
	<u>6,632</u>	<u>6,632</u>	<u>(6,632)</u>	<u>-</u>

A transfer has been made in the year to general funds for expenditure made for the Home Grown and Branching Out Projects.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

18 Funds

These are endowment funds which are material to the charity's activities made up as follows:

	Movement in funds				Movement in funds				Balance at 31 January 2022 £
	Balance at 1 February 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 February 2021 £	Incoming resources £	Resources expended £	Transfers £	
Restricted	21,782	51,121	(38,171)	5,357	40,089	40,186	(31,655)	-	48,620
Designated	-	-	-	6,632	6,632	-	-	(6,632)	-
General	167,070	422,440	(424,787)	(11,989)	152,734	425,675	(441,585)	6,632	143,456
	<u>188,852</u>	<u>473,561</u>	<u>(462,958)</u>	<u>-</u>	<u>199,455</u>	<u>465,861</u>	<u>473,240</u>	<u>-</u>	<u>192,076</u>

19 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 January 2022 are represented by:								
Tangible assets	31,738	-	30,337	62,075	64,388	-	-	64,388
Current assets/(liabilities)	111,718	-	18,283	130,001	88,346	6,632	40,089	135,067
	<u>143,456</u>	<u>-</u>	<u>48,620</u>	<u>192,076</u>	<u>152,734</u>	<u>6,632</u>	<u>40,089</u>	<u>199,455</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2022

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Aggregate compensation	<u>71,323</u>	<u>73,084</u>

There were no disclosable related party transactions during the year (2021 - none).