



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

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023



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

LEGAL & ADMINISTRATIVE INFORMATION

Trustees	Mr. Steve Bruzzese Mrs. Barbara Drake Mrs. Helen Varey Ms. Fiona Timms
Secretary	Ms S L Longley
Operational Address	Northcliffe Nurseries Off Cliffewood Avenue Shipley Bradford
Registered Address	6 Finkil Street Hove Edge Brighouse HD6 2LS
Independent examiner	Lesley Kendrew BSc BFP FCA BHP LLP New Chartford House Centurion Way Cleckheaton BD19 3QB
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Charity Number 1117620

Company Number 5672008

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

The trustees present their Annual Report together with the financial statements of Northcliffe Environmental Enterprises Team for the year ending 31st January 2023.

The Annual Report serves the purposes of both a Trustees' Report and a Directors' Report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

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



CHAIR'S STATEMENT

The year ending January 2023 saw things back to normal at NEET, which has been a great relief for team members, volunteers and staff alike. You'll read more about the activities we've undertaken in the report that follows, but yet again, we have had an amazing year - all down to the amazing people who participate in and run NEET.

It's been another year of change for the Trustees, with Tony Welsteed, former Chair and one of the founding Trustees of NEET, announcing his retirement from the Board. Tony has been a fantastic asset, bringing deep understanding of what Team Members need through his son's attendance at NEET, but never letting this connection interfere with his judgement. His insight, wisdom and gentle good humour will be greatly missed by his fellow Trustees - thank you so much for everything you've done, Tony, and best wishes for the future.

Our AGM, originally scheduled for September, had to be adjourned until October due to not being quorate. At the reconvened meeting, we appointed a new firm of accountants, so I'd like to welcome Lesley Kendrew and her team at BHP as our new partners in producing these accounts and annual report. We bid a fond farewell to Naylor Wintersgill, who were a huge support for us at our time of greatest need. We part on the best of terms, and I would like to thank Colin Whitehead and his team for their support.

We also conducted our usual business of resignations and elections to the Board at our AGM. Alongside Tony's retirement, Fiona Timms and Barbara Drake resigned their positions. Both indicated their willingness to stand for re-election and were duly appointed.

We set the following priorities for the Board:

- 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.

We completed our business plan with support from Andy Spencer at Airedale Enterprise Services, and we also appointed Citation as our policy and HR advice service. We developed new attraction and recruitment approaches for Trustees, and made good strides in management reporting, although there is work left to do in both of these areas. Accordingly, our priorities for 2023-24 are to:

- Continue to improve financial oversight through the implementation of a new service agreement with our bookkeepers,
- Implement and test attraction and selection approaches, and develop onboarding and induction processes for Trustees,
- Recruit and appoint up to four new Trustees to the Board as part of our succession planning.

As always, my thanks to my fellow Trustees for their dedication, enthusiasm and support - you are playing such an important part in helping NEET fulfil its legal and statutory obligations. And my thanks to the superb band of Team Members, volunteers, staff and management, who together make NEET such a fantastic organisation to be part of.



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.

OUR FUTURE PLANS

The aforementioned points were discussed at length by the board of trustees and the resulting agreed priorities were identified as follows:

- Engaging with parents/carers/team members with purpose.
- Review the NEET governance and membership structure.
- Develop a plan to maximise the use of NEET by the community.
- Develop a financial strategy for the organisation.
- Maintenance of a great team through structure, succession planning and recruitment.



ACTIVITIES & ACHIEVEMENTS



NEET GROWS



The NEET Grows team have been very busy this year. We grew amazing plants, made beautiful hanging baskets, and grew & ate our own veg in a year round programme of growing activities to engage the team.

Plant production & sales have been great this year, with many returning customers. The hanging baskets and wreaths were looking amazing as usual this year - a big thank you to everybody who bought one! Team members are involved in all aspects of growing activities. This involves choosing, sowing and growing a range of vegetables and flowers, including bedding plants & perennials. Enterprise and selling to the public is an important source of income, and has a great outcome for all the team.



Along with growing flowers to sell, we also made the site look beautiful for the Yorkshire In Bloom judging. This was the first year the competition had taken place since the start of COVID, and we were all very proud to win **GOLD** in the Yorkshire Rose Charitable Establishments Award. Chris & Michael had a great day at the awards show, and were excited to go on stage to receive our certificate. Well done team!



The team 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!



The vegetable plot at NEET was very productive this year. We make sure we plant enough vegetables so that we can use them to make some healthy (and very tasty) meals in the kitchen, as well as selling 'ready for planting' veg to the public.

In particular we love to grow peas and beans, and we always have a fun time digging up the potatoes... it is like looking for buried treasure! We hope to extend food growing opportunities next year, to support our health & wellbeing activities.



"My favourite flower is the Felicia, the colour is really nice"
- Patrick

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 planters for the flowers and quirky birdboxes! 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, for someone in the community, or to take home.

We have also learnt new skills in the art of 'shou sugi ban' - a traditional Japanese wood burning technique. The wood is used to form the cladding on the side of the new kitchen building.

"We are all stars, we are a team " - Melanie

In crafts, the team had a great year, learning new skills and making decorations, gifts and one of a kind jewellery designs.

One of the skills the team learnt this year was how to create a stop motion video. They put their ideas together and created a beautiful piece of film for Christmas. This has been uploaded to our social media and YouTube channel, where it has received some fantastic reviews.

The team have been working with our Floristry tutor Claire, creating beautiful bouquets for Mother's Day and have even decorated the bandstand with a garland which can be changed for each season.

Along with learning skills in floristry, we enjoyed making decorations for Christmas and special events at NEET. We made items to sell at the Christmas Fair, and created the posters for the NEET events, including 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 NEET eats team makes the food. Everyone collaborates on a project, contributing in their own way.



TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)



NEET eats have had a strong focus on healthy eating this year, they have cooked all their favourite recipes, and are enjoying using not only our original kitchen, but also our new outdoor kitchen area.

The new space has 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 Fenton's Kitchens, Craig Sutcliffe for the interior ceiling, AMS Scaffolding & Jupiter Construction.

"We have looked at resources together like the NHS weight loss app and the Eatwell website. We are now going onwards and upwards in our new fantastic outdoor kitchen, where we are focusing on wellbeing through good food and taking care of our health. We are also planning a cookbook, focusing on what we have learnt, and it will definitely have recipes involving our amazing home grown produce."

Richard (Chef Tutor)

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 used some of their new cooking techniques with chef consultant Steph Moon. Steph came to visit NEET and was really impressed with the skills of our budding chefs.

The team were invited to take part in some filming for Fareshare, who redistribute food that would otherwise go to waste. Team members Chris & Wayne shared a recipe for a vegetable biryani and spoke about the work that NEET does to comedian & Fareshare patron Jon Richardson. Along with filming, the team have cooked their favourite recipes on the stage at the Ilkley food & drink festival and at The Great Yorkshire Show. We have received fantastic feedback, and we hope to take part in more events soon.



COMMUNITY & EVENTS

Not only do we undertake work on site, we develop opportunities in the community - whether it be collaborating with Friends of Northcliffe on community events, or helping to create or tidy up community gardens across Bradford - we love to meet new people!

We have worked on projects which involved providing plants and baskets for Kirkgate Community Centre & producing the hanging baskets for Clayton Parish.

The team have also worked restoring the Khidmat centre garden and helped to turn an old allotment plot into a visual impairment garden and project space.

As well as the work off-site, the team have done some great community events at NEET. This year saw the return of the students from Frizinghall Primary school and Old Earth school, who were unable to visit us for the past few years due to COVID regulations. They come to site to take part in seed sowing and pond dipping. It is always a great day when the children visit, and they have fun identifying bugs and plants around the site.

We had the pleasure of Emily and her colleagues from the Royal College of Art coming to NEET to film as part of their 'Nature's Way' documentary series. They created a mini film which was then shown in Bradford, focusing on NEET and similar projects around the UK.

We have celebrated some exciting events this year, including holding an afternoon tea for the Queen's Jubilee. This involved handmade cake stands, with cakes, sandwiches and treats made by the kitchen team. Everyone took part in the Jubilee celebrations, from making bunting to serving customers, it was a day full of celebrations!



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

In November we held our second NEET Christmas market. It was a great success, we were able to create a fantastic sales area in the polytunnel, decorated like a winter wonderland. The team put in so much effort and it created a great atmosphere.

We made over £1000, which will all go towards resources for our activities on site.

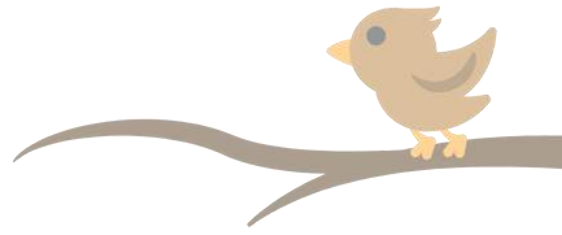
We have also raised money for other charities, including Comic Relief, Children in Need and Macmillan cancer support. The team love coming up with fundraising ideas, and take pride in what they do.

Thank you so much to everyone who has come to our events and supported us!



A BIG THANK YOU FROM NEET!

THANKS to all the NEET staff team for their continued commitment, care, and creativity over a brilliant year for us all.



THANKS to all parents and carers for their support, love and knowledge. We wouldn't be able to do what we do without you.

THANKS to the excellent volunteers who have come to help at NEET - bringing their time and skills, which helps to make such a difference.



THANKS to our customers both new and returning, for buying our plants this year, it was great to see you on site again!

THANKS to the social care professionals who always keep in touch and continue 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)

RESERVES POLICY

Reserves are set to allow NEET to meet all its general expenditure on staff salaries, payments to suppliers, utilities and providing services for 3 months from the financial year end plus cost of redundancies and estimated costs of closure.

The level of reserves required will be calculated and monitored every year by the Trustees. The reserves will be built up of from the unrestricted (earned) income and are ringfenced.

Reserves will be reviewed annually by the Trustees to ensure they are accessible and safe.

PRINCIPAL RISKS

NEET has and actively maintains a risk management process.

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.

GOING CONCERN

The accounts have been prepared on a going concern basis on the assumption that the charity is able to carry on operating as a going concern in the foreseeable future, which the Trustees consider appropriate.

FINANCIAL REVIEW

The income for the year amounted to £579,520 (2022 £465,861) with expenditure amounting to £513,995 (2022 £473,240) resulting in a net income of £65,525 (2022 net expenditure of £7,379). 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 £129,000 to £257,000.

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 £149,984 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.

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
Mrs. Barbara Drake
Mrs. Helen Varey
Dr. Anthony Wellsted (resigned 28.09.2022)
Ms. Fiona Timms

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 Fiona Timms & Barbara Drake stood down and were re-appointed. Anthony Wellsted 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.

Mr. Steve Bruzzese
Trustee
Dated: 21st June 2023



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 2023.

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.

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

Lesley Kendrew BSc BFP FCA
BHP LLP, New Chartford House, Centurion Way, Cleckheaton, BD19 3QB

Dated: 5th July 2023

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

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	2,306	32,261	34,567	27,406
Charitable activities	4	539,598	4,395	543,993	418,308
Investments	5	37	-	37	4
Other income	6	923	-	923	20,143
Total income		542,864	36,656	579,520	465,861
Expenditure on:					
Raising funds	7	-	-	-	19,051
Charitable activities	8	497,405	16,590	513,995	454,189
Total expenditure		497,405	16,590	513,995	473,240
Net income/(expenditure)		45,459	20,066	65,525	(7,379)
Transfers between funds	16	(38,931)	38,931	-	-
Net movement in funds		6,528	58,997	65,525	(7,379)
Reconciliation of funds:					
Total funds brought forward		143,456	48,620	192,076	199,455
Net movement in funds		6,528	58,997	65,525	(7,379)
Total funds carried forward		149,984	107,617	257,601	192,076

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 15 to 30 form part of these financial statements.

BALANCE SHEET
AS AT 31 JANUARY 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	129,601	62,075
		<hr/>	<hr/>
		129,601	62,075
Current assets			
Debtors	14	28,975	33,454
Cash at bank and in hand		120,502	119,101
		<hr/>	<hr/>
		149,477	152,555
Creditors: amounts falling due within one year	15	(21,477)	(22,554)
		<hr/>	<hr/>
Net current assets		128,000	130,001
		<hr/>	<hr/>
Total net assets		257,601	192,076
		<hr/>	<hr/>
Charity funds			
Restricted funds	16	107,617	48,620
Unrestricted funds	16	149,984	143,456
		<hr/>	<hr/>
Total funds		257,601	192,076
		<hr/>	<hr/>

BALANCE SHEET (CONTINUED)
AS AT 31 JANUARY 2023

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

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

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

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

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

Mr Steve Bruzzese

Date: 21 June 2023

The notes on pages 15 to 30 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023

1. General 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.

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.

Northcliffe Environmental Enterprises Team 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.

2.2 *Going concern*

The accounts have been prepared on a going concern basis on the assumption that the charity is able to carry on operating as a going concern in the foreseeable future, which the trustees consider appropriate.

2.3 *Income*

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

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

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023

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 charity to raise funds for its charitable purposes and includes costs of all fundraising activities events.

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more 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, using the straight-line method.

Depreciation is provided on the following bases:

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023

2. Accounting policies (continued)

2.7 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.

2.8 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.

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 Pensions

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

2.12 Fund accounting

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

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

2. Accounting policies (continued)

2.13 Taxation

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	1,556	1,085	2,641	3,090
Grants receivable (see below)	750	31,176	31,926	24,316
	<hr/> 2,306	<hr/> 32,261	<hr/> 34,567	<hr/> 27,406
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2022	<hr/> 1,185	<hr/> 26,221	<hr/> 27,406	
	<hr/>	<hr/>	<hr/>	
			2023 £	2022 £
Grants receivable for core activities				
IPC Measures			-	3,316
Outdoor Kitchen Bradford MDC			29,176	21,000
Transformation Fund Bradford MDC			2,000	-
The Neighbourly Foundation			750	-
			<hr/> 31,926	<hr/> 24,316
			<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

4. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Sales	22,776	-	22,776	27,671
Attendance fees	516,822	4,395	521,217	376,672
Performance related grants (See below)	-	-	-	13,965
	<u>539,598</u>	<u>4,395</u>	<u>543,993</u>	<u>418,308</u>
Total 2022	<u>404,343</u>	<u>13,965</u>	<u>418,308</u>	
			2023 £	2022 £
<i>Performance related grants</i>				
Bradford MDC - Box for All			-	4,025
Bradford MDC - Branching Out			-	4,940
Bradford MDC - Home Grown			-	5,000
			<u>-</u>	<u>13,965</u>

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest receivable	37	37	4
	<u>4</u>	<u>4</u>	
Total 2022	<u>4</u>	<u>4</u>	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

6. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Other income	923	923	20,143
	<hr/>	<hr/>	<hr/>
Total 2022	20,143	20,143	
	<hr/>	<hr/>	

7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Non-charitable trading activity	-	-	-	19,051
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2022	18,776	275	19,051	
	<hr/>	<hr/>	<hr/>	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Staff costs	200,969	-	200,969	201,966
Project costs	32,266	16,090	48,356	27,008
Support costs (note 9)	255,624	500	256,124	220,144
Governance costs (note 10)	8,546	-	8,546	5,071
	<hr/> 497,405 <hr/>	<hr/> 16,590 <hr/>	<hr/> 513,995 <hr/>	<hr/> 454,189 <hr/>
Total 2022	<hr/> 422,809 <hr/>	<hr/> 31,380 <hr/>	<hr/> 454,189 <hr/>	

9. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	200,969	-	200,969	201,966
Project costs	48,356	-	48,356	27,008
Support costs (see below)	-	256,124	256,124	220,144
Governance costs (note 10)	8,546	-	8,546	5,071
	<hr/> 257,871 <hr/>	<hr/> 256,124 <hr/>	<hr/> 513,995 <hr/>	<hr/> 454,189 <hr/>
Total 2022	<hr/> 234,045 <hr/>	<hr/> 220,144 <hr/>	<hr/> 454,189 <hr/>	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activities 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	170,570	170,570	126,919
Depreciation	21,015	21,015	32,650
Heat and light	14,416	14,416	9,089
Travel	7,267	7,267	3,432
Office costs	15,019	15,019	11,166
Training	6,929	6,929	1,872
Maintenance	16,831	16,831	12,503
General expenses	6,722	6,722	8,331
Insurance	5,053	5,053	4,421
Bank charges	64	64	109
Professional fees	5,396	5,396	9,326
Sundry	60	60	326
Profit/loss on disposal of tangible fixed assets	(13,218)	(13,218)	-
	<hr/> 256,124	<hr/> 256,124	<hr/> 220,144
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2022	<hr/> 220,144	<hr/> 220,144	
	<hr/> <hr/>	<hr/> <hr/>	

10. Governance costs

	2023 £	2022 £
Independent examination	2,750	2,880
Accountancy and payroll	5,396	1,626
Trustees training	400	565
	<hr/> 8,546	<hr/> 5,071
	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

11. Staff costs

	2023	2022
	£	£
Wages and salaries	338,852	303,890
Social security costs	25,872	19,437
Contribution to defined contribution pension schemes	6,815	5,558
	371,539	328,885

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

2023	2022
No.	No.
15	16

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration of key management personnel is £84,645 (2022: £71,323).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 January 2023, no Trustee expenses have been incurred (2022 - £NIL).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

13. Tangible fixed assets

	Leasehold land and buildings £	Plant and machinery £	Motor vehicles £	Computers £	Total £
Cost or valuation					
At 1 February 2022	155,477	80,784	21,289	11,228	268,778
Additions	70,710	-	23,863	-	94,573
Disposals	-	-	(21,289)	-	(21,289)
At 31 January 2023	226,187	80,784	23,863	11,228	342,062
Depreciation					
At 1 February 2022	116,600	66,998	12,774	10,331	206,703
Charge for the year	6,373	10,153	4,075	414	21,015
On disposals	-	-	(15,257)	-	(15,257)
At 31 January 2023	122,973	77,151	1,592	10,745	212,461
Net book value					
At 31 January 2023	103,214	3,633	22,271	483	129,601
At 31 January 2022	38,877	13,786	8,515	897	62,075

14. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	24,797	25,117
Other debtors	891	300
Prepayments and accrued income	3,287	8,037
	28,975	33,454

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

15. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	5,985	9,840
Other taxation and social security	7,917	6,332
Other creditors	931	704
Accruals and deferred income	6,644	5,678
	<hr/> 21,477 <hr/>	<hr/> 22,554 <hr/>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

16. Statement of funds

Statement of funds - current year

	Balance at 1 February 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2023 £
Unrestricted funds					
Designated funds					
Home Grown Project	-	-	-	-	-
Branching Out	-	-	-	-	-
	-	-	-	-	-
General funds					
General funds	143,456	542,864	(497,405)	(38,931)	149,984
Total Unrestricted funds	143,456	542,864	(497,405)	(38,931)	149,984
Restricted funds					
Box for All Project	4,025	-	(4,025)	-	-
Branching Out Project	4,940	-	(4,940)	-	-
Home Grown Project	5,000	-	(5,000)	-	-
Outdoor Kitchen Cleaner Streets	1,750	-	(1,750)	-	-
Outdoor Kitchen	-	-	-	-	-
Outdoor Kitchen Fixed Asset	32,905	29,211	-	38,931	101,047
CrowdFunder	-	1,050	-	-	1,050
Food Growing Grant	-	4,395	(475)	-	3,920
Transformation Fund	-	2,000	(400)	-	1,600
	48,620	36,656	(16,590)	38,931	107,617
Total of funds	192,076	579,520	(513,995)	-	257,601

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2023

16. Statement of funds (continued)

The charity receives funding from a wide variety of sources.

Box for All/Branching Out and Home Grown are under the umbrella of a Health and Wellbeing Day Opportunities grant received from City of Bradford Metropolitan District Council (BMDC) 01.04.2019 ending 31.03.2021 (the grant term was extended and funded until 31.03.2023 due to COVID). Grant conditions to be used for the purpose for which it was awarded and no other purpose. The grant was fully spent, and all obligations fulfilled.

Outdoor Kitchen Cleaner Streets, Parks and Open Spaces. Grant received from Shipley Area Co-ordinators Office (BMDC) 20.10.2020. Grant conditions state all aspects of the grant must only be used for the purposes of the MOA. The grant was fully spent, and all obligations fulfilled.

CrowdFunder received from Aviva Community Fund 13.04.2022. The grant is to be spent on researching alternative energy sources and NEET is in the process of commissioning an information gathering survey from GreenStreet.org.uk. NEET must apply the funds received solely and directly for the purposes of the project and no other purposes.

Food Growing Grant received from Community Led Gardening and Food Growing Grants Scheme (BMDC-CNet) 26.07.2022. The grant provided must only be used for the activities specified.

Transformation Fund-Participate Projects received from BMDC 04.02.2022. The grant shall only be used for the delivery of the project. Some of this fund is carried forward.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 February 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2022 £
Unrestricted funds					
Designated funds					
Home Grown Project	2,680	-	-	(2,680)	-
Branching Out	3,952	-	-	(3,952)	-
	<u>6,632</u>	<u>-</u>	<u>-</u>	<u>(6,632)</u>	<u>-</u>
General funds					
General funds	<u>152,734</u>	<u>425,675</u>	<u>(441,585)</u>	<u>6,632</u>	<u>143,456</u>
Total Unrestricted funds	<u>159,366</u>	<u>425,675</u>	<u>(441,585)</u>	<u>-</u>	<u>143,456</u>
Restricted funds					
Consultancy support	2,799	-	(2,799)	-	-
Box for All Project	-	4,025	-	-	4,025
Branching Out Project	17,200	4,940	(17,200)	-	4,940
Home Grown Project	6,340	5,000	(6,340)	-	5,000
Outdoor Kitchen WISHH	10,000	-	-	(10,000)	-
Outdoor Kitchen Cleaner Streets	1,750	-	-	-	1,750
IPC Measures	2,000	3,316	(5,316)	-	-
Out Door Kitchen	-	22,905	-	(20,337)	2,568
Out Door Kitchen Fixed Asset	-	-	-	30,337	30,337
	<u>40,089</u>	<u>40,186</u>	<u>(31,655)</u>	<u>-</u>	<u>48,620</u>
Total of funds	<u>199,455</u>	<u>465,861</u>	<u>(473,240)</u>	<u>-</u>	<u>192,076</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

17. Summary of funds

Summary of funds - current year

	Balance at 1 February 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2023 £
General funds	143,456	542,864	(497,405)	(38,931)	149,984
Restricted funds	48,620	36,656	(16,590)	38,931	107,617
	192,076	579,520	(513,995)	-	257,601

Summary of funds - prior year

	Balance at 1 February 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2022 £
Designated funds	6,632	-	-	(6,632)	-
General funds	152,734	425,675	(441,585)	6,632	143,456
Restricted funds	40,089	40,186	(31,655)	-	48,620
	199,455	465,861	(473,240)	-	192,076

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	28,554	101,047	129,601
Current assets	142,907	6,570	149,477
Creditors due within one year	(21,477)	-	(21,477)
Total	149,984	107,617	257,601

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	31,738	30,337	62,075
Current assets	134,272	18,283	152,555
Creditors due within one year	(22,554)	-	(22,554)
Total	143,456	48,620	192,076

19. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

20. Related party transactions

There were no related party transactions during the year (2022 - none).