



Enabling Growth

# Northcliffe Environmental Enterprises Team (N.E.E.T)

Annual Report & Unaudited Financial  
Statements for the Year End 31 January 2025



Company Number 05672008  
Charity Number 1117620

# Administrative Information

**Company Number**

05672008

**Charity Number**

1117620

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**Operational Address**

Northcliffe Nurseries  
Off Cliffwood Avenue  
Shipley  
Bradford

**Registered Address**

6 Finkil Street  
Hove Edge  
Brighouse  
HD6 2LS

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**Trustees**

Steve Bruzzese  
Barbara Drake  
Helen Varey  
Fiona Timms

**Secretary**

Suzanne Longley

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**Independent Examiner**

Lesley Kendrew  
BHP LLP  
New Chartford House  
Centurion Way  
Cleckheaton  
BD19 3QB

**Bankers**

Bank of Scotland  
38 St Andrews Square  
Edinburgh  
EH2 2YR

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## Contact Us

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# Trustees' Report

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The trustees present their Annual Report together with the financial statements of Northcliffe Environmental Enterprises Team for the year ending 31st January 2025.

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The Annual Report serves the purposes of both a Trustees' Report and a Directors' Report under company law. The trustee confirms 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

Another year has flown by, and it's been one of challenges and growth. We are consistently running at capacity of 178 team members, which is a huge achievement, and there are always more people looking to join. We have also taken on three part time and one full time staff team members, one on the administration support side, and three in operations. A very warm welcome to Cathy, Leo, Hannah and Jasmine. It was another stable year board-wise, and we held our AGM in July for the second year in succession. The agenda was straightforward annual business, and both Barbara Drake and Fiona Timms were re-elected as Trustees.

We set four priorities for the year, as follows:

1. Fully review our business plan, amend accordingly and monitor progress
2. Assess the Board's capability against the duties of Trustees as laid out by the Charity Commission, analyse gaps, and plan for any capabilities that need development

To cover both of these objectives, we held a Trustee development day in June. We spent half of the day reviewing the business plan, which we felt was still current. We agreed a number of actions between ourselves and the management team in order to make further progress. We also assessed the Board's capability against the duties of Trustees as laid down by the Charity Commission, finding no significant gaps or concerns. One of the actions from the business planning meeting was to review our Articles of Association, which did not happen in the 24-25 year, but has started in 25-26 with management, starting with the fundamental question of our corporate structure.

3. Further develop our financial capability through reviewing and revising our service agreement with Sense of Numbers Ltd
4. Recruit and appoint up to four new Trustees to the Board as part of our succession planning

We made little progress on these two objectives. On the first point, this did not happen in the 24-25 year, but has started in 25-26. We decided that our Trustee recruitment should pause until we have completed the review of the Articles of Association, which we decided should include consideration of whether NEET's corporate structure is still right for the current state of the business.

We are proposing to roll over objectives 3 and 4 into the next year. For good reasons, the Board has spent much time since the last AGM concentrating on more operational matters. We took this decision during the year in order to properly discharge our duties as Trustees to act in the charity's best interests and manage the charity's resources responsibly. This included providing support in important business support activities including SharePoint implementation and administration of Atlas, our HR record system.

# Chair's Statement cont.

Therefore, for 2025-26 our three priorities will be

1. To review NEET's corporate structure and articles of association;
2. To further develop our financial capability through reviewing and revising our service agreement with Sense of Numbers Ltd; and
3. To recruit and appoint up to four new Trustees to the Board as part of our succession planning, as soon as priority 1 is actioned.

I'd like to thank all the staff team members, volunteers and management for doing such a great job delivering the service to our team members. I'd also like to thank my fellow Trustees for their continuing dedication and objectivity in setting the direction for the Charity. As a board, we are incredibly proud of the experience team members receive every day at NEET - it's what makes us unique.

“What an amazing facility...that brings so much meaning to everyone I encountered today” OT Student



Barney shared his feeling about us,” NEET is a massive stress reliever for me and I really enjoy being outside and coming here.”



# Aims and Objectives

Northcliffe Environmental Enterprises Team's purposes are for the public benefit to advance 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.



**“I like coming here.  
I’ve got lots of  
friends here.  
We have a lot of  
visitors and I like  
meeting them”  
Ajeema**



# Activities & Achievements

## NEET GROWS

Growing together at NEET is about including everyone in a programme of activities that supports choice, learning opportunities and enables all to work to the best of their ability.

Our plant growing expertise and achievements were again recognised by Yorkshire in Bloom who visited in July this year. The judges report said “It was a pleasure to visit this beautiful, vibrant, happy site. It was full of colour from lovely container grown plants of very high quality”.

NEET have 12 fruit trees in the site orchard now coming up to 20 years old. We have a mix of cooking & eating apples, plums and a new quince tree kindly donated by a member of our local community this year.



In the new veg garden, we have planted a range of new soft fruit in raised beds built by the team.

They include thornless blackberry, Japanese wineberry, blackcurrants and even grapes. We enjoyed a bumper crop of apricots from our tree this year.

We enjoyed working with a floristry tutor Claire from Abigail Lily Florists. She shared her talents with the team producing beautiful floral displays and gifts.



Spring primula plants went to Myrtle Park Primary School for their Mother's Day celebrations. The children gave them as a gift to the special women in their lives.

The West Yorkshire Organic Show in September was a great opportunity for the team to show a selection of their finest fruit, vegetables and produce. Patrick and Suzanne attended the show, and the team won over 15 prizes and a trophy for best exhibit of bread.



# Activities & Achievements

## NEET MAKES

NEET has recruited and welcomed some new Creative Tutors delivering a range of art and craft activities such as natural printing and weaving that are particularly inspired by our environment. We are researching opportunities to showcase the work and talents of our team members and have begun to look at ways in which we can engage with the Bradford 2025 City of Culture plans. We welcomed Leo to the staff team this year and he has been inspiring exciting ideas for us all to be involved in the plans.

A group of team members designed and handmade cards for Eid and Easter. They were donated to the Preparation for Adulthood and Learning Disability Service for distribution to people with disabilities across Bradford.

Thanks to a grant from Affinity Care Community Partnership, we purchased some new equipment for filmmaking and with Lola's help created a wonderful new animation called Stan the Squirrel. The short film is about friendship and inclusion. Scan the QR code to watch the film



# Activities & Achievements

## NEET MAKES

Site improvements were identified by the team as one of the focus areas for this year. The installation of solar panels was completed. With expert support from Eco Partners Ltd panels, the arrays were fitted to several buildings across the whole site. Eco Partners facilitated excellent opportunities for some members of our team to work alongside them in the work. They learnt about the renewable energy source and how it works, developed skills in construction and installation and helped with the groundworks for cabling. We are discussing other ways that NEET can reduce its impact on the environment for next year.



The woodwork and construction team undertook a new project to create a new building to provide a space for quiet activity and wellbeing support. They have named it the Zen Den, and it is a lovely timber cabin with decking to the front overlooking the orchard. We plan to deliver gentle, creative, mind and body sessions.

**Chris said about helping install the solar panels**  
“It was the best day of my life”

There have also been some interesting individual woodwork projects, including an owl bookshelf, a Harry Potter CD rack and bespoke planters and coffee tables made to measure for others.



**“There’s so much to do at NEET and it was great to see how involved everyone is-a fabulous experience”**  
Student on placement





# Activities & Achievements

## NEET EATS

The NEET Eats sessions continue to do great work that impacts the health of the team. They have been cooking and updating healthy swaps recipes (that's swapping a not-so-healthy dish for a healthier version), helping to improve cooking skills and diet.

The team continue a positive relationship with FoodCycle, which feeds approximately 25 members of the community every week using donations of food items that NEET have shared. Sharing and enjoying food together is also an important part of our cookery activities. Abdul told us, "I really enjoyed eating together like we did at Christmas. It feels like a family".

The NEET Eats team demonstrated their culinary talents once again at the Great Yorkshire Show with a dish of wild trout paired with vegetables and herbs grown in the NEET veg garden.

Richard and Rupert's tasty food was well received on a sunny day at the York Food Festival, and the team were invited back to the Ilkley Food and Drink Festival to demonstrate their skills and share their passion for food.

**"For over 20 years we've been harvesting our own produce talking about it and cooking dishes. Cooking for our health and wellbeing is something we try to do every day"**  
Richard Chef



# Community & Events

We held two NEET fairs this year in late Spring and Christmas. The events provide an opportunity for the team to grow plants, make products and create food for members of the public to enjoy and purchase. With a wide range of bedding plants and fabulous hanging baskets for the summer, the team created handmade pizza and delicious cakes. The events were well supported with increased footfall on last year, and income raised from these enterprising activities supports new opportunities for the team.



An area of focus for the team this year was encouraging all to be as active as they can and inspired by the Olympics, NEET had its own week of games, sports and fun activities that everyone took part in. Activities ranged from mini-golf and cricket to plant-pot shot-put and big bubble-blowing. Feedback from the team was so positive that we plan on repeating the event next year.



Our children's nature activity sessions have proved popular again with 120 primary age pupils from three different schools enjoying pond-dipping and bug hunts this Spring. New staff member Cathy also joined us this Spring and brought her forest school experience, knowledge of growing and interest in the environment to our team.



**“NEET is a wonderful diverse, safe space for people to explore their aspirations and wishes” Visitor to site**



# Community & Events



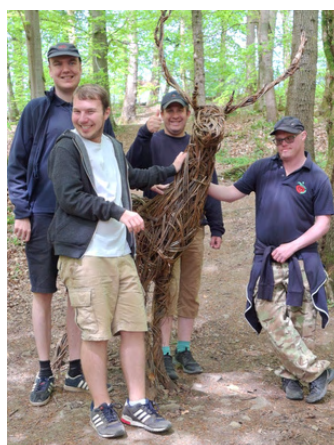
Other highlights of the year were a beautiful baby called Gracie, new daughter of a support worker at NEET and a wonderful wedding that many of us attended between our Rory and Beth who met at NEET. New member of the staff team Hannah also got married to her partner. Hannah has worked in social care for several years and her experience and creative talents are a great addition to the team.

NEET continues to support good causes that are common to us all and actively enable our team to participate in shared fundraising efforts for Macmillan Cancer Care, Children in Need and Comic Relief.



Staff consulted with team members about their review meetings. They considered the format of the meetings and shared their thoughts and feedback on how and what they wanted the review to capture. Listening to their feedback led to improvements in the process for the next reviews and suggested questions will also be added to NEET surveys.

We were all very sad to lose our colleague and friend Kenny who passed away this year. He was an invaluable member of the team for over 20 years. His caring and positive attitude will be missed by us all.



**“NEET is so purposeful, engaging and meeting the needs of members” Sandy from the Great British Bake Off visited NEET**

# THANK YOU FROM NEET



**THANKS** to our volunteers who regularly give their time to NEET. Their skills genuinely help to make a difference.



**THANKS** to all the NEET staff team for their continued commitment, care, and creativity over this year.



**THANKS** to all parents and carers for sharing their experience and knowledge. We appreciate and value the support partnership.



**THANKS** to the range of social care professionals who work with us daily and help us to be a present, consistent, quality service provider.



**THANKS** to the Trustees of NEET for their governance oversight, time and expertise that support the success and future of the organisation.

**THANKS** to our customers both new and returning. Their support has encouraged and rewarded our enterprising nature.



# Reserves Policy

Reserves are set to allow NEET to meet all its general expenditures on staff salaries, payments to suppliers, utilities and providing services for 3 months from the financial year end plus the 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 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 the 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 £ 715,183 (2024 £687,705) with expenditure amounting to £ 606,403 (2024 £610,014), resulting in a net surplus of £ 108,780 (2024 £77,691). 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 months’ expenditure, equivalent of £152,000 to £305,000. 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 £ 335,106 (2024 £212,870), 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  
Ms Fiona Timms

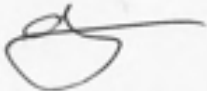
New trustees are appointed for the skills and knowledge they can give to the charity. Training will be provided if needed.

None of the trustees have 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 and Helen Varey stood down and were re-appointed.

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:

  
2/7/25



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**NORTHCLIFFE ENVIRONMENTAL ENTERPRISES TEAM**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 JANUARY 2025**

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**Independent Examiner's Report to the Trustees of Northcliffe Environmental Enterprises Team ('the charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 January 2025.

**Responsibilities and Basis of Report**

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

Having satisfied myself that the accounts of the 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 accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

Since the 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:

1. accounting records were not kept in respect of the charity 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.

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**NORTHCLIFFE ENVIRONMENTAL ENTERPRISES TEAM**  
**(A company limited by guarantee)**

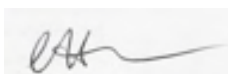
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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 JANUARY 2025**

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This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the 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.

Signed:



Dated: 2-8 JULY 2025

Lesley Kendrew BSc BFP FCA

ICAEW

BHP LLP  
New Chartford House  
Centurion Way  
Cleckheaton  
BD19 3QB



**NORTHCLIFFE ENVIRONMENTAL ENTERPRISES TEAM**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 JANUARY 2025**

	<b>Note</b>	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
<b>Income from:</b>					
Donations and legacies	3	4,637	7,900	12,537	55,492
Charitable activities	4	699,395	-	699,395	630,873
Investments	5	3,017	-	3,017	837
Other income	6	234	-	234	503
<b>Total income</b>		<b>707,283</b>	<b>7,900</b>	<b>715,183</b>	<b>687,705</b>
<b>Expenditure on:</b>					
Charitable activities	7	573,964	32,439	606,403	610,014
<b>Total expenditure</b>		<b>573,964</b>	<b>32,439</b>	<b>606,403</b>	<b>610,014</b>
<b>Net income/(expenditure)</b>		<b>133,319</b>	<b>(24,539)</b>	<b>108,780</b>	<b>77,691</b>
Transfers between funds	15	(11,083)	11,083	-	-
<b>Net movement in funds</b>		<b>122,236</b>	<b>(13,456)</b>	<b>108,780</b>	<b>77,691</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		212,870	122,422	335,292	257,601
Net movement in funds		122,236	(13,456)	108,780	77,691
<b>Total funds carried forward</b>		<b>335,106</b>	<b>108,966</b>	<b>444,072</b>	<b>335,292</b>

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

The notes on pages 20 to 34 form part of these financial statements.

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**NORTHCLIFFE ENVIRONMENTAL ENTERPRISES TEAM****(A company limited by guarantee)**REGISTERED NUMBER: 05672008

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**BALANCE SHEET***AS AT 31 JANUARY 2025*

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	<b>Note</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Fixed assets</b>			
Tangible assets	12	<b>121,307</b>	111,720
		<hr/>	<hr/>
		<b>121,307</b>	111,720
<b>Current assets</b>			
Debtors	13	<b>35,502</b>	48,321
Cash at bank and in hand		<b>304,710</b>	189,531
		<hr/>	<hr/>
		<b>340,212</b>	237,852
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	14	<b>(17,447)</b>	(14,280)
		<hr/>	<hr/>
<b>Net current assets</b>		<b>322,765</b>	223,572
<b>Total net assets</b>		<hr/> <b>444,072</b> <hr/>	<hr/> <b>335,292</b> <hr/>
<b>Charity funds</b>			
Restricted funds	15	<b>108,966</b>	122,422
Unrestricted funds	15	<b>335,106</b>	212,870
		<hr/>	<hr/>
<b>Total funds</b>		<hr/> <b>444,072</b> <hr/>	<hr/> <b>335,292</b> <hr/>



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**NORTHCLIFFE ENVIRONMENTAL ENTERPRISES TEAM**

**(A company limited by guarantee)**

REGISTERED NUMBER: 05672008

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**BALANCE SHEET (CONTINUED)**

*AS AT 31 JANUARY 2025*

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

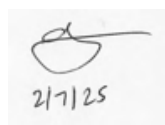
The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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**



21/1/25

Date:

The notes on pages 20 to 34 form part of these financial statements.

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**NORTHCLIFFE ENVIRONMENTAL ENTERPRISES TEAM**  
**(A company limited by guarantee)**

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 JANUARY 2025**

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	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>163,206</b>	80,132
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	<b>(48,027)</b>	(11,103)
	<hr/>	<hr/>
<b>Net cash used in investing activities</b>	<b>(48,027)</b>	<b>(11,103)</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>115,179</b>	<b>69,029</b>
Cash and cash equivalents at the beginning of the year	<b>189,531</b>	120,502
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>304,710</b>	189,531
	<hr/>	<hr/>

The notes on pages 20 to 34 form part of these financial statements

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**NORTHCLIFFE ENVIRONMENTAL ENTERPRISES TEAM**  
**(A company limited by guarantee)**

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

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**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, Brighthouse, 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.



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

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**2. Accounting policies (continued)**

**2.4 Expenditure**

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

Expenditure on 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

**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.

**NOTES TO THE FINANCIAL STATEMENTS**  
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**2. Accounting policies (continued)**

**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.

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**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 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	4,637	-	<b>4,637</b>	4,127
Grants receivable (see below)	-	7,900	<b>7,900</b>	51,365
	<b>4,637</b>	<b>7,900</b>	<b>12,537</b>	55,492
Total 2024	1,127	54,365	55,492	
			<b>2025 £</b>	2024 £

**Grants receivable for core activities**

The West Yorkshire Mayor's Climate Community Grant Scheme	-	26,865
Northern Powergrid	-	20,000
The VCS Alliance	-	4,500
Sovereign Health Care Board	<b>7,900</b>	-
	<b>7,900</b>	51,365



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**4. Income from charitable activities**

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Sales	37,184	<b>37,184</b>	10,331
Attendance fees	662,211	<b>662,211</b>	620,542
	<u>699,395</u>	<u><b>699,395</b></u>	<u>630,873</u>
Total 2024	<u>630,873</u>	<u>630,873</u>	

**5. Investment income**

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest receivable	3,017	<b>3,017</b>	837
Total 2024	<u>837</u>	<u>837</u>	

**6. Other incoming resources**

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Other income	234	<b>234</b>	503
Total 2024	<u>503</u>	<u>503</u>	

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**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Staff costs	312,014	-	<b>312,014</b>	223,555
Project costs	54,927	407	<b>55,334</b>	65,893
Support costs (note 8)	194,867	32,032	<b>226,899</b>	308,530
Governance costs (note 9)	12,156	-	<b>12,156</b>	12,036
	<b>573,964</b>	<b>32,439</b>	<b>606,403</b>	610,014
Total 2024	569,802	40,212	610,014	

**8. Analysis of expenditure by activities**

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	312,014	-	<b>312,014</b>	223,555
Project costs	55,334	-	<b>55,334</b>	65,893
Support costs (see below)	-	226,899	<b>226,899</b>	308,530
Governance costs (note 9)	12,156	-	<b>12,156</b>	12,036
	<b>379,504</b>	<b>226,899</b>	<b>606,403</b>	610,014
Total 2024	301,484	308,530	610,014	

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**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Charitable activities 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Staff costs	80,163	<b>80,163</b>	163,838
Depreciation	38,440	<b>38,440</b>	28,964
Heat and light	13,302	<b>13,302</b>	23,230
Travel	4,745	<b>4,745</b>	5,442
Office costs	41,860	<b>41,860</b>	36,319
Training	1,804	<b>1,804</b>	1,452
Maintenance	22,905	<b>22,905</b>	28,239
General expenses	10,099	<b>10,099</b>	11,628
Insurance	6,017	<b>6,017</b>	5,208
Bank charges	31	<b>31</b>	153
Professional fees	4,670	<b>4,670</b>	3,848
Sundry	845	<b>845</b>	209
Charitable donations	1,370	<b>1,370</b>	-
Water rates	648	<b>648</b>	-
	<b>226,899</b>	<b>226,899</b>	308,530
Total 2024	308,530	308,530	

**9. Governance costs**

	<b>2025 £</b>	<b>2024 £</b>
Independent examination	<b>3,000</b>	2,890
Accountancy and payroll	<b>8,685</b>	6,350
Other governance costs	<b>471</b>	2,796
	<b>12,156</b>	12,036



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**NOTES TO THE FINANCIAL STATEMENTS**  
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**10. Staff costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>356,723</b>	352,057
Social security costs	<b>27,655</b>	27,414
Contribution to defined contribution pension schemes	<b>7,799</b>	7,922
	<b>392,177</b>	<b>387,393</b>

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

<b>2025</b>	<b>2024</b>
<b>No.</b>	<b>No.</b>
<b>15</b>	<b>14</b>

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

The remuneration of key management personnel is £95,667 (2024: £92,366).

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 January 2025, no Trustee expenses have been incurred (2024 - £NIL).

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**12. Tangible fixed assets**

	Leasehold land and buildings £	Plant and machinery £	Motor vehicles £	Computers £	Total £
<b>Cost or valuation</b>					
At 1 February 2024	237,270	80,784	23,863	11,228	353,145
Additions	48,027	-	-	-	48,027
At 31 January 2025	285,297	80,784	23,863	11,228	401,172
<b>Depreciation</b>					
At 1 February 2024	145,350	78,634	6,365	11,076	241,425
Charge for the year	32,032	1,483	4,773	152	38,440
At 31 January 2025	177,382	80,117	11,138	11,228	279,865
<b>Net book value</b>					
At 31 January 2025	107,915	667	12,725	-	121,307
At 31 January 2024	91,920	2,150	17,498	152	111,720

**13. Debtors**

	2025 £	2024 £
<b>Due within one year</b>		
Trade debtors	8,820	12,946
Other debtors	5,670	5,670
Prepayments and accrued income	21,012	29,705
	35,502	48,321

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

	<b>2025</b>	2024
	<b>£</b>	£
Trade creditors	<b>5,343</b>	2,996
Other taxation and social security	<b>7,462</b>	6,959
Accruals and deferred income	<b>4,642</b>	4,325
	<b>17,447</b>	14,280



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**NOTES TO THE FINANCIAL STATEMENTS**  
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**15. Statement of funds**

**Statement of funds - current year**

	Balance at 1 February 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2025 £
<b>Unrestricted funds</b>					
General funds	212,870	707,283	(573,964)	(11,083)	335,106
<b>Restricted funds</b>					
Outdoor Kitchen Fixed Asset	80,838	-	(20,210)	-	60,628
CrowdFunder	1,050	-	-	-	1,050
Food Growing Grant	407	-	(407)	-	-
Solar Panels	46,865	-	(9,373)	-	37,492
Wellbeing Shed	(6,738)	7,900	(2,449)	11,083	9,796
	122,422	7,900	(32,439)	11,083	108,966
<b>Total of funds</b>	<b>335,292</b>	<b>715,183</b>	<b>(606,403)</b>	<b>-</b>	<b>444,072</b>

The charity receives funding from a wide variety of sources.

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 project and no other purposes.

Fixed assets funded from relevant restricted funds are now complete, with a suitable depreciation charge being apportioned each year.

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

**Statement of funds - prior year**

	Balance at 1 February 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2024 £
<b>Unrestricted funds</b>					
General funds	149,984	633,340	(569,802)	(652)	212,870
<b>Restricted funds</b>					
Outdoor Kitchen Fixed Asset	101,047	-	(20,209)	-	80,838
Crowdfunder	1,050	-	-	-	1,050
Food Growing Grant	3,920	-	(3,513)	-	407
Transformation Fund	1,600	-	(1,600)	-	-
Decking	-	3,000	(3,652)	652	-
Solar Panels	-	46,865	-	-	46,865
Wellbeing Shed	-	4,500	(11,238)	-	(6,738)
	107,617	54,365	(40,212)	652	122,422
<b>Total of funds</b>	257,601	687,705	(610,014)	-	335,292

16. **Summary of funds**

**Summary of funds - current year**

	Balance at 1 February 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2025 £
General funds	212,870	707,283	(573,964)	(11,083)	335,106
Restricted funds	122,422	7,900	(32,439)	11,083	108,966
	335,292	715,183	(606,403)	-	444,072

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

**Summary of funds - prior year**

	Balance at 1 February 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2024 £
General funds	149,984	633,340	(569,802)	(652)	212,870
Restricted funds	107,617	54,365	(40,212)	652	122,422
	<u>257,601</u>	<u>687,705</u>	<u>(610,014)</u>	<u>-</u>	<u>335,292</u>

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

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

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	13,391	107,916	<b>121,307</b>
Current assets	339,162	1,050	<b>340,212</b>
Creditors due within one year	(17,447)	-	<b>(17,447)</b>
<b>Total</b>	<u>335,106</u>	<u>108,966</u>	<u><b>444,072</b></u>

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

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	37,620	74,100	111,720
Current assets	189,530	48,322	237,852
Creditors due within one year	(14,280)	-	(14,280)
<b>Total</b>	<u>212,870</u>	<u>122,422</u>	<u>335,292</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**18. Reconciliation of net movement in funds to net cash flow from operating activities**

	2025 £	2024 £
Net income for the period (as per Statement of Financial Activities)	<b>108,780</b>	<b>77,691</b>
<b>Adjustments for:</b>		
Depreciation charges	<b>38,440</b>	28,964
Decrease/(increase) in debtors	<b>12,819</b>	(19,346)
Increase/(decrease) in creditors	<b>3,167</b>	(7,177)
<b>Net cash provided by operating activities</b>	<b>163,206</b>	<b>80,132</b>

**19. Analysis of cash and cash equivalents**

	2025 £	2024 £
Cash in hand	<b>304,710</b>	189,531
<b>Total cash and cash equivalents</b>	<b>304,710</b>	<b>189,531</b>

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

	At 1 February 2024 £	Cash flows £	At 31 January 2025 £
Cash at bank and in hand	<b>189,531</b>	<b>115,179</b>	<b>304,710</b>
	<b>189,531</b>	<b>115,179</b>	<b>304,710</b>

**21. 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.



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**22. Related party transactions**

There were no related party transactions during the year (2024 - None).

