

Development Trust Doncaster

England & Wales · Charity number 1099954

Details

Other names	NORTH DONCASTER DEVELOPMENT FUND, NORTH DONCASTER DEVELOPMENT TRUST
Status	Registered
Legal form	Charitable company
Company number	04864374
Registered	2003-10-09
Register	View on the Charity Commission register

Contact

Address	North Doncaster Development Trust High Street Bentley Doncaster DN5 0AA
Phone	01302874587
Email	chair@northdoncaster.org.uk
Website	www.northdoncaster.org.uk

Activities

Objects: THE PROMOTION FOR THE PUBLIC BENEFIT OF URBAN OR RURAL REGENERATION IN AREAS OF SOCIAL AND ECONOMIC DEPRIVATION (AND IN PARTICULAR BUT NOT EXCLUSIVELY IN THE PRIMARY AREA OF BENEFIT) BY ALL OR ANY OF THE FOLLOWING MEANS:3.1.1 THE RELIEF OF POVERTY3.1.2 THE RELIEF OF UNEMPLOYMENT3.1.3 THE ADVANCEMENT OF EDUCATION, TRAINING OR RETRAINING, PARTICULARLY AMONG UNEMPLOYED PEOPLE, AND PROVIDING UNEMPLOYED PEOPLE WITH WORK EXPERIENCE;3.1.4 THE PROVISION OF FINANCIAL ASSISTANCE, TECHNICAL ASSISTANCE, OR BUSINESS ADVICE OR CONSULTANCY IN ORDER TO PROVIDE TRAINING AND EMPLOYMENT OPPORTUNITIES FOR UNEMPLOYED PEOPLE IN CASES OF FINANCIAL OR OTHER CHARITABLE NEED THROUGH HELP:3.1.4.1 IN SETTING UP THEIR OWN BUSINESS, OR3.1.4.2) TO EXISTING BUSINESSES;3.1.5 THE CREATION OF TRAINING AND EMPLOYMENT OPPORTUNITIES BY THE PROVISION OF WORKSPACE, BUILDINGS AND/OR LAND FOR USE ON FAVOURABLE TERMS;3.1.6 THE PROVISION OF HOUSING FOR THOSE WHO ARE IN CONDITIONS OF NEED AND THE IMPROVEMENT OF HOUSING IN THE PUBLIC SECTOR OR IN CHARITABLE OWNERSHIP PROVIDED THAT SUCH POWER SHALL NOT EXTEND TO RELIEVING ANY LOCAL AUTHORITIES OR OTHER BODIES OF A STATUTORY DUTY TO PROVIDE OR IMPROVE HOUSING;3.1.7 THE MAINTENANCE, IMPROVEMENT OR PROVISION OF PUBLIC AMENITIES;3.1.8 THE PRESERVATION OF BUILDINGS OR SITES OF HISTORIC OR ARCHITECTURAL IMPORTANCE;3.1.9 THE PROVISION OR ASSISTANCE IN THE PROVISION OF RECREATIONAL FACILITIES FOR THE PUBLIC AT LARGE AND/OR THOSE WHO, BY REASONS OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES, HAVE NEED OF SUCH FACILITIES;3.1.10 THE PROTECTION OR CONSERVATION OF THE ENVIRONMENT;3.1.11 THE PROVISION OF PUBLIC HEALTH FACILITIES AND CHILDCARE;3.1.12 THE PROMOTION OF PUBLIC SAFETY AND PREVENTION OF CRIME;3.1.13 SUCH APPROVED OBJECTS (AS DEFINED BY REGULATION 33 OF THE LANDFILL TAX REGULATIONS 1996 OR ANY AMENDMENT THERETO) AS ARE EXCLUSIVELY CHARITABLE AND ARE IN FURTHERANCE OF ANY OF THE PRECEDING OBJECTS.3.1.14 SUCH OTHER MEANS AS MAY FROM TIME TO TIME BE DETERMINED SUBJECT TO THE PRIOR WRITTEN CONSENT OF THE CHARITY COMMISSIONERS FOR ENGLAND AND WALES.

Activities: The Trust run a number of activities which includeCommunity TransportJob TrainingSupport into employmentVol sector infrastructure support Community networkingBusiness supportEnterprise development

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** BENTLEY, ADWICK, ASKERN - DONCASTER
- Doncaster

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£198,619	£197,592	-	-
2024-03-31	£205,285	£196,788	-	-
2023-03-31	£236,474	£157,764	-	-
2022-03-31	£155,112	£149,828	-	-
2021-03-31	£170,641	£137,714	-	-

Trustees

Name	Role	Appointed
VANESSA POWELL-HOYLAND	Chair	
Bridget Gill		2013-10-03
Charles Hogarth		2014-06-26
IRIS BEECH		2013-11-22
JOHN MOUNSEY		
Lesley Wagstaff		2020-04-14

Accounts

Charity registration number 1099954 (England and Wales)

Company registration number 04864374

DEVELOPMENT TRUST DONCASTER
(FORMERLY NORTH DONCASTER DEVELOPMENT TRUST)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

DEVELOPMENT TRUST DONCASTER

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs B M Gill Mr J Mounsey Mrs V Powell-Hoyland Mrs L E Wagstaff Mrs I Beech
Charity number (England and Wales)	1099954
Company number	04864374
Principal address	Bentley Resource Centre High Street Bentley Doncaster South Yorkshire DN5 0AA
Registered office	Bentley Resource Centre High Street Bentley Doncaster South Yorkshire DN5 0AA
Accountants	Brearley & Co Accountants Limited 39/43 Bridge Street Swinton Mexborough South Yorkshire S64 8AP
Bankers	Natwest Bank Plc 12 High Street Doncaster South Yorkshire DN1 1ED

DEVELOPMENT TRUST DONCASTER

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DEVELOPMENT TRUST DONCASTER

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) *FOR THE YEAR ENDED 31 MARCH 2025*

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity is a not-for-profit organisation created to promote the economic development and regeneration of North Doncaster. The primary area the Trust covers is the North of Doncaster, however this is not inclusive, and our reach includes working across Doncaster, diligently working in partnership with communities and all parts of the voluntary sector.

Significant activities

The Trust was created for the promotion of economic, environmental, and social regeneration of the primary area. Its' objectives concentrate on five major areas.

- Helping people move closer to work.
- Supporting small and emerging businesses and social enterprises.
- Supporting voluntary and community groups.
- Improving the quality of life in communities and the wellbeing of all
- Developing the Trust's sustainability.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake, whilst ensuring resident and community voice is listened to, heard and action follows using coproduction.

Volunteers

People Powering Progress

In the face of ongoing economic uncertainty—particularly within the voluntary and community sector, our **staff, volunteers, and Board of Trustees** continue to demonstrate exceptional dedication. Their collective efforts have ensured the successful delivery of existing projects, the development of new opportunities, and the submission of competitive funding bids.

The Trust remains committed to strengthening its foundations and building on its successes. This ongoing progress is only possible through the shared commitment and resilience of everyone involved.

The Trustees would like to express their sincere gratitude to all who contribute to the Trust's work, especially our staff, whose professionalism, passion, and perseverance have been vital in navigating these challenging times and driving our mission forward.

DEVELOPMENT TRUST DONCASTER

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

Over the past year the Trust has delivered a diverse programme of community-led activities designed to improve health, reduce isolation, and strengthen social connections across Doncaster. These initiatives reflect our commitment to place-based working, family engagement, and inclusive access to support and opportunity.

Health & Wellbeing Through Food

We delivered a series of **Cook & Eat sessions** across schools and community venues, equipping families with practical cooking skills and nutritional knowledge:

- **24 sessions** held across Castle Hills Primary, Woodlands Primary, Swim stars, and Shakers @ Askern
- Engaged **over 100 participants**, including children and adults
- Delivered fun, healthy recipes such as calzone pizzas, smoothies, fruit salads, and more
- At **Askern Funday**, 50 families made **117 fruit salads**, combining food education with community celebration

Seasonal and Family Events

We hosted a range of **seasonal events** that brought families together and created joyful, inclusive experiences:

- **Easter Party** – 50 families attended; every child received a book and Easter egg
- **Summer Fayre** – Free food, goody bags, bouncy castles, DJ sessions, and skateboarding workshops
- **Halloween Events** – Bentley Scavenger Hunt and Bullcroft Party engaged over 60 families
- **Christmas Fayre** – Santa visits, gifts for children, carols, and a community light switch-on
- **Circus Skills Workshop** – Delivered during May half term to promote active play

Ongoing Community Support

We continue to provide essential services and social spaces that meet local needs and reduce inequalities:

- **Walk & Talk sessions** in Bentley to support mental health and family connection
- **Uniform Bank** – High demand, supporting families with school essentials
- **Community Pantry & Foodbank** – Addressing food insecurity
- **Charity Shop** – Promoting sustainability and reinvestment into community projects
- **Regular social groups** – Monday Night Bingo, Monday Social, and the Carcroft Friendship Group for over-55s

These activities demonstrate the Trust's ability to mobilise resources, engage diverse communities, and deliver meaningful outcomes in line with our strategic priorities. Our work continues to be shaped by local voices, data, and strong partnerships—ensuring we remain responsive, inclusive, and impactful.

Significant factors

DEVELOPMENT TRUST DONCASTER

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Continuing Uncertainty

As with previous recent years, this year continued to be challenging for many Voluntary Sector organisations; the past year has seen continued Covid recovery, however as we move away from that challenge we are faced with challenges as part of the cost of living crisis. This report reflects those challenges and how the board of Trustees and dedicated staff have focused on enabling the partnerships and resources the Trust have built to be the foundations for the main activities throughout the past year.

During 2024-25 the Trust continued to work differently, building on the work of the previous year's successes, working with and for our residents, working closing with partners such as City of Doncaster Council (CDC), The Ridge and The Bread and Butter Thing. All build on our community offer including via a referral only food pantry, a self-referral weekly food offer, where residents can request support at low cost yet affordable food that would otherwise go to food waste. This supports residents who are facing financial difficulties and also provides an environmental solution.

The development of Bullcroft Memorial Hall and Bentley Resource Centre continue to be a primary focus for the organisation, creating community centres for local activities and wellbeing, and ensuring sustainability for the trust. Both buildings have had challenges throughout the year but have started to see an increase in revenue from ad-hoc bookings with residents returning to community activities.

Fundraising practices

Strengthening Community Capacity Through Strategic Investment (2024–25)

During 2024–25, the Trust successfully secured **£19,794.40** in funding across multiple streams, enabling targeted community development and a deeper understanding of resident needs. Working in close partnership with key stakeholders and City of Doncaster Council, the Trust has reinforced its position as a lead anchor organisation within the Well Doncaster Community Capacity Investment Fund.

This strategic partnership has facilitated the distribution of funding to grassroots organisations and community-led initiatives, supporting a wide range of activities that reduce social isolation and build local capacity.

DEVELOPMENT TRUST DONCASTER

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Funding Secured:

- **CWB Community Grant** – £3,000.00
- **Ward Member Grant – Monday Social** – £350.00
- **Ward Member Grant – Allotment** – £300.00
- **Household Support 5** – £3,000.00
- **Household Support 6** – £2,500.00
- **Reimagining Learning Space** – £5,000.00
- **Anticipate 2024** – £250.00
- **Grow Your Own** – £500.00
- **Smokefree** – £542.00
- **VCFS** – £4,352.40

Trustees played a vital role in the grant process, acting as panel members and promoting funding opportunities across **North Doncaster**.

- These investments have empowered the Trust to:
- Deliver inclusive community activities
- Address social isolation
- Strengthen grassroots leadership
- Enhance local wellbeing and resilience

Fundraising performance

Empowering Communities Through the Community Investment Fund

As the key anchor organisation for North Doncaster, we continue to work in close partnership with the City of Doncaster Public Health Team and Well Doncaster to deliver the Community Investment Fund (CIF). This collaboration enables us to support grassroots groups in accessing vital resources that strengthen community resilience and well-being.

In the latest round, we supported **30 successful CIF applications**, awarding **over £51,000** in funding for a wide range of community needs. These microgrants have helped local groups purchase essential items and services such as:

- **Facilities & Equipment:** venue hire, storage, tables and chairs, boilers, radiators, roof repairs, floodlights, solar panels
- **Community Activities:** refreshments, craft materials, music equipment, play and SEN resources
- **Operational Support:** DBS checks, licenses, training, staffing costs
- **Engagement Tools:** gazebos, generators, walkie-talkies, drone hire
- **Everyday Essentials:** soup makers, tea urns, fridges, allotment tools, benches, and even shoes

These investments are making a tangible difference, enabling local groups to deliver inclusive, accessible, and meaningful activities that reduce isolation, promote health, and build stronger neighbourhoods.

DEVELOPMENT TRUST DONCASTER

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Revitalising Community Transport to Tackle Isolation

The impact of COVID-19 on our community transport services was significant. As our primary users are from vulnerable groups, many were unable to travel during the pandemic, leading to increased isolation and reduced access to essential services and social opportunities.

In response, the development of community transport has become a key priority. We are working closely with local community groups to co-design solutions that reduce loneliness, improve access, and enhance overall well-being.

However, the rising costs of transport are placing increasing pressure on the Trust's resources. In light of this, the Board of Trustees has agreed to review the transport offer during 2025, ensuring it remains both impactful and financially sustainable.

Our approach will focus on:

- Reconnecting isolated residents with their communities
- Exploring cost-effective, community-led transport models
- Strengthening partnerships to share resources and expertise
- Ensuring long-term viability of transport services

Investment performance

Financial review

The financial results of the charity are set out on pages 9 to 17. At 31st March 2025 the accounts show the Trust to be in a financial position with net assets of £695,727 of which £107,688 are unrestricted. The value of the Balance Sheet has increased over the year by £1,027. The Trust's dependence on grant funding has reduced significantly but it has benefited from some small projects being funded by grant-making bodies. Unrestricted funding comes through a wide variety of activities. The accumulated reserves have been invested primarily in savings accounts chosen to provide appropriate security in uncertain financial markets.

The expenditure over the last year continues to see the development of activities that meet the needs of deprived people living in the Doncaster area. Community Transport and The Bullcroft Memorial Hall are good examples of this, both of which have been successful in gaining additional funding to support projects in 2018.

The main concern for the Trust remains the development of earned income so that the Trust can be self sufficient and can provide an infrastructure that supports the needs of communities and their organisations.

It is felt that there is still an important role for the Trust to play in this area. Unrestricted funds represent the Trust's working reserves that helps us to ensure that we are able to continue with our obligations in the event of a shortfall in income or a sudden upturn in expenditure. The balance of unrestricted funds at 31 March 2025 represents a figure equating to approximately three months of operating income in line with Charity Commission recommendations. The Trustees regard this as satisfactory and a necessarily prudent approach. However, the reserves policy is reviewed regularly by the board.

Major risks

The Trustees have reviewed the major risks to which the charity is exposed and systems have been established to mitigate those risks. These are reviewed periodically. The approach to addressing risk is in a broad context, with emphasis on strategic and reputational risks in addition to the more familiar areas of operational and financial risks, compliance with statutory requirements and internal control procedures. During the year our risk management has focused on a variety of issues ranging from safeguarding assets in a difficult investment market to addressing health and safety procedures.

DEVELOPMENT TRUST DONCASTER

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

Reflecting our evolving role: A new name for a broader vision

As the Trust's work continues to grow beyond its original geographic focus, it has become increasingly clear that our identity must evolve to reflect our **pan-Doncaster approach**. While we remain deeply rooted in North Doncaster, our partnerships, projects and impact now span communities across the city.

To better represent this wider role and future ambitions, the organisation will adopt a new name: **Development Trust Doncaster**.

This change acknowledges our unique position as a trusted, city-wide enabler of community development - supporting grassroots organisations, amplifying local voices and driving inclusive growth across Doncaster.

Structure, governance and management

The charity's governing document is its Memorandum and Articles of Association, dated 29th January 2003, which were revised in January 2016 at the Annual General meeting, where the board agreed to reduce the trustee board members to a maximum of 12.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs B M Gill

Mr C M Hogarth

(Resigned 20 November 2024)

Mr J Mounsey

Mrs V Powell-Hoyland

Mrs L E Wagstaff

Mrs I Beech

Recruitment and appointment of trustees

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.

Organisational structure

The charity is governed by a Board of Trustees, which can have up to 12 members, and is responsible for setting the strategic direction of the organisation and establishing policy. The Board meets regularly and sub-committees are formed as necessary. The Community Co-ordinator, appointed by the Trustees, manages the day to day operations of the charity and facilitates effective operations; she has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and project development. However all final decisions are made by the board on key issues and strategic direction.

The board made a decision in September 2016 to restructure the organization. This affected 3 staff members who all took voluntary redundancy. The Community Co-ordinator was then appointed to work on the community development and management of sites. The restructure was essential due to the large staff overhead cost which required reducing to fit in line with the current economic situation.

Induction and training of trustees

New Trustees undergo orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events which facilitate the undertaking of their role. The Trust is always keen to attract new Trustees to its board.

Relationship with related parties

The charity has no related parties with whom it deals with.

DEVELOPMENT TRUST DONCASTER

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees report was approved by the Board of Trustees.

.....
Mrs V Powell-Hoyland
Trustee

Date:

DEVELOPMENT TRUST DONCASTER

. ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF DEVELOPMENT TRUST DONCASTER FOR THE YEAR ENDED 31 MARCH 2025

In order to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Development Trust Doncaster for the year ended 31 March 2025, set out on pages 9 to 17 from the charity's accounting records and from information and explanations you have given us.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 28 March 2024. Our work has been undertaken solely to prepare for your approval the financial statements of Development Trust Doncaster and state those matters that we have agreed to state to the charity's trustees. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Development Trust Doncaster and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Development Trust Doncaster has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Development Trust Doncaster. You consider that Development Trust Doncaster is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Development Trust Doncaster. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Brearley & Co Accountants Limited

. Accountants
39/43 Bridge Street
Swinton
Mexborough
South Yorkshire
S64 8AP
Date:

DEVELOPMENT TRUST DONCASTER

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	72,178	-	72,178	78,922	-	78,922
<u>Charitable activities</u>							-
North Doncaster Community Transport Project		13,531	-	13,531	14,029	-	14,029
Bentley Resource Centre		35,203	-	35,203	32,780	-	32,780
Bullcroft Memorial Hall		61,453	-	61,453	71,056	-	71,056
Investments	4	16,254	-	16,254	8,498	-	8,498
Total income		198,619	-	198,619	205,285	-	205,285
Expenditure on:							
Charitable activities	5	197,592	-	197,592	196,788	-	196,788
Total expenditure		197,592	-	197,592	196,788	-	196,788
Net income		1,027	-	1,027	8,497	-	8,497
Transfers between funds		22,654	(22,654)	-	(93,916)	93,916	-
Net movement in funds	6	23,681	(22,654)	1,027	(85,419)	93,916	8,497
Reconciliation of funds:							
Fund balances at 1 April 2024		84,007	610,693	694,700	169,426	516,777	686,203
Fund balances at 31 March 2025		107,688	588,039	695,727	84,007	610,693	694,700

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DEVELOPMENT TRUST DONCASTER

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		375,982		384,581
Current assets					
Debtors	11	42,387		32,940	
Cash at bank and in hand		553,905		564,118	
		<u>596,292</u>		<u>597,058</u>	
Creditors: amounts falling due within one year					
Taxation and social security		2,495		2,125	
Other creditors	12	274,052		284,814	
		<u>276,547</u>		<u>286,939</u>	
Net current assets			319,745		310,119
Total assets less current liabilities			<u>695,727</u>		<u>694,700</u>
The funds of the charity					
Restricted income funds	13	588,039		610,693	
Unrestricted funds	14	107,688		84,007	
		<u>695,727</u>		<u>694,700</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the trustees on

.....
Mrs V Powell-Hoyland
Trustee

Company registration number 04864374 (England and Wales)

DEVELOPMENT TRUST DONCASTER

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Development Trust Doncaster is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Bentley Resource Centre, High Street, Bentley, Doncaster, South Yorkshire, DN5 0AA.

1.1 Basis of preparation

The accounts have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

DEVELOPMENT TRUST DONCASTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

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

Property & improvements	4% straight line
Fixtures, fittings & equipment	10% & 25% reducing balance
Motor vehicles	25% straight line

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

Basic financial assets

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

DEVELOPMENT TRUST DONCASTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

1.9 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Grants	72,178	78,922

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	16,254	8,498

DEVELOPMENT TRUST DONCASTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	90,150	85,216
Depreciation and impairment	8,598	8,198
Training, secondments and other staff costs	411	902
Premises costs	64,640	56,979
Repairs and cleaning	2,259	1,832
Printing and stationery	321	804
Postage and telephone	1,108	1,300
Sundries	261	667
Computer and internet costs	3,613	4,102
Legal and professional	8,976	12,489
Motor expenses	6,132	7,592
Insurance	6,422	7,567
Direct project costs	4,052	8,475
Bank charges and interest	649	665
	<u>197,592</u>	<u>196,788</u>
Analysis by fund		
Unrestricted funds	<u>197,592</u>	<u>196,788</u>

6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>8,598</u>	<u>8,198</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2024 - £Nil). Also, none of them were reimbursed any travelling expenses during the year (2024 - £Nil).

8 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>8</u>	<u>10</u>

DEVELOPMENT TRUST DONCASTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	90,133	85,125
Social security costs	17	91
	<u>90,150</u>	<u>85,216</u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Property & improvements £	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2024	472,314	213,197	49,115	734,626
At 31 March 2025	<u>472,314</u>	<u>213,197</u>	<u>49,115</u>	<u>734,626</u>
Depreciation and impairment				
At 1 April 2024	101,004	199,927	49,115	350,046
Depreciation charged in the year	4,893	3,705	-	8,598
At 31 March 2025	<u>105,897</u>	<u>203,632</u>	<u>49,115</u>	<u>358,644</u>
Carrying amount				
At 31 March 2025	<u>366,417</u>	<u>9,565</u>	<u>-</u>	<u>375,982</u>
At 31 March 2024	<u>371,310</u>	<u>13,271</u>	<u>-</u>	<u>384,581</u>

11 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	32,933	23,054
Other debtors	3,974	4,079
Prepayments and accrued income	5,480	5,807
	<u>42,387</u>	<u>32,940</u>

DEVELOPMENT TRUST DONCASTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Debtors

(Continued)

Other debtors consist of VAT repayable £3,974 (2024 - £4,079).

12 Other creditors falling due within one year

	2025 £	2024 £
Trade creditors	19,138	15,889
Other creditors	4,065	3,772
Accruals and deferred income	250,849	265,153
	<u>274,052</u>	<u>284,814</u>

Other creditors consist of bonds held £3,772 (2024 - £3,772) and pension creditor £293 (2024 - £Nil).

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Transfers £	At 31 March 2025 £
Community investment fund	141,446	(2,994)	138,452
Grant income	78,456	(20,013)	58,443
Food bank	791	353	1,144
Bullcroft memorial hall	350,000	-	350,000
Investment	40,000	-	40,000
	<u>610,693</u>	<u>(22,654)</u>	<u>588,039</u>

Previous year:

	At 1 April 2023 £	Transfers £	At 31 March 2024 £
	<u>516,777</u>	<u>93,916</u>	<u>610,693</u>

Core funding - The investment in Brooklands Trade Developments Limited was sold during the year. The gain arising from it's sale is to be ringfenced until 30 September 2028.

Bullcroft memorial hall - As of the 1 November 2012 the ownership interest in Bullcroft Memorial Hall was transferred from The Carcroft and Skellow Community Association to North Doncaster Development Trust. As a result of certain clauses in the title document, it is appropriate to treat this asset as relating to restricted funding.

Grant Income - During the year several grants were received. Grants relating to: the community investment fund, food bank and other grant income were received for specific purpose and so are restricted.

DEVELOPMENT TRUST DONCASTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	84,007	198,619	(197,592)	22,654	107,688
	<u>84,007</u>	<u>198,619</u>	<u>(197,592)</u>	<u>22,654</u>	<u>107,688</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	169,426	205,285	(196,788)	(93,916)	84,007
	<u>169,426</u>	<u>205,285</u>	<u>(196,788)</u>	<u>(93,916)</u>	<u>84,007</u>

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	25,982	350,000	375,982
Current assets/(liabilities)	81,706	238,039	319,745
	<u>107,688</u>	<u>588,039</u>	<u>695,727</u>
	<u>107,688</u>	<u>588,039</u>	<u>695,727</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	34,581	350,000	384,581
Current assets/(liabilities)	49,426	260,693	310,119
	<u>84,007</u>	<u>610,693</u>	<u>694,700</u>
	<u>84,007</u>	<u>610,693</u>	<u>694,700</u>

Accounts

Charity registration number 1099954

Company registration number 04864374 (England and Wales)

NORTH DONCASTER DEVELOPMENT TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NORTH DONCASTER DEVELOPMENT TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs B M Gill Mr C M Hogarth Mr J Mounsey Mrs V Powell-Hoyland Mrs L E Wagstaff Mrs I Beech
Charity number	1099954
Company number	04864374
Principal address	Bentley Resource Centre High Street Bentley Doncaster South Yorkshire DN5 0AA
Registered office	Bentley Resource Centre High Street Bentley Doncaster South Yorkshire DN5 0AA
Independent examiner	Brearley & Co Accountants Limited 39/43 Bridge Street Swinton Mexborough South Yorkshire S64 8AP
Bankers	Natwest Bank Plc 12 High Street Doncaster South Yorkshire DN1 1ED

NORTH DONCASTER DEVELOPMENT TRUST

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NORTH DONCASTER DEVELOPMENT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The charity's governing document is its Memorandum and Articles of Association, dated 29th January 2003, which were revised in January 2016 at the Annual General meeting, where the board agreed to reduce the trustee board members to a maximum of 12.

Objectives and activities

The charity is a not-for-profit organisation created to promote the economic development and regeneration of North Doncaster. The primary area the Trust covers is the North of Doncaster, however this is not inclusive, and our reach includes working across Doncaster, diligently working in partnership with communities and all parts of the voluntary sector.

Significant activities and public benefit

The Trust was created for the promotion of economic, environmental, and social regeneration of the primary area. Its' objectives concentrate on five major areas.

- Helping people move closer to work.
- Supporting small and emerging businesses and social enterprises.
- Supporting voluntary and community groups.
- Improving the quality of life in communities and the wellbeing of all
- Developing the Trust's sustainability.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake, whilst ensuring resident and community voice is listened to, heard and action follows using coproduction.

NORTH DONCASTER DEVELOPMENT TRUST

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

Achievements and performance

Continuing Uncertainty

As with previous recent years, this year continued to be challenging for many Voluntary Sector organisations; the past year has seen continued Covid recovery, however as we move away from that challenge we are faced with challenges as part of the cost of living crisis. This report reflects those challenges and how the board of Trustees and dedicated staff have focused on enabling the partnerships and resources the Trust have built to be the foundations for the main activities throughout the past year.

During 2023-24 the Trust continued to work differently, building on the work of the previous year's successes, working with and for our residents, working closing with partners such as City of Doncaster Council (CDC), The Ridge and The Bread and Butter Thing. All build on our community offer including via a referral only food pantry, a self-referral weekly food offer, where residents can request support at low cost yet affordable food that would otherwise go to food waste. This supports residents who are facing financial difficulties and also provides an environmental solution.

We continue to work closely with CDC Well Doncaster to support their Appreciative Inquiries; the findings providing both organisations with important community input. Our community connector spoke with over 400 residents over the 12-month period, asking positive questions about what they like about where they live and what does good health look like to them. These conversations provide part of CDC intelligence for Doncaster's corporate plan and they also enable NDDT to listen to residents views, helping shape our community offer.

We successfully secured several new funding streams, small funding amounts to strengthen the community development required to understand the need of residents. We continue to work closely with key partners and City of Doncaster Council, building a community collaborative. This is working well and there is a shared vision to develop collective funding bids. This collaborative working has been a significant development for the Trust, as part of City of Doncaster City's Well Doncaster community capacity investment fund where the Trust continues to be the lead anchor organisation distributing its' Community Investment fund. The investment fund for 2023-24 has enabled the trust to support 19 smaller grassroot organisations, supporting them to apply for the funds and helping with monitoring requirements. This as enabled a total investment of £34,335 into community activities, the Trustees of NDDT played a vital role in the Community Investment fund, offering support as panel members and sharing the grant application process across our communities.

The development of Bullcroft Memorial Hall and Bentley Resource Centre continue to be a primary focus for the organisation, creating community centres for local activities and wellbeing, and ensuring sustainability for the trust. Both buildings have had challenges throughout the year but have started to see an increase in revenue from ad-hoc bookings with residents returning to community activities.

Partnership working is an integral part of NDDT's focus, working and co-producing with The Ridge Employability College has gone from strength to strength. Bev-Ridge, their community café, is a great asset for the residents of Doncaster and is a strong partnership supporting young people to gain skills in a different educational environment. This is invaluable to all.

The direct impact of Covid 19 on our community transport was significant, our main users are from vulnerable groups and often not able to travel. The development of community transport is high on our agenda and we are working with local community groups to support the reduction of loneliness and social isolation and increased well-being.

Trustees, staff and volunteers have not let the past challenges of covid, and the current cost of living stop their passion for supporting our communities and were successful with funding for a Get Doncaster Moving Community Connector role for a further year to support residents to get out and about, which enables us to have greater understanding of our communities wants, needs and aspirations.

NORTH DONCASTER DEVELOPMENT TRUST

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

Unique Position of the Trust

The Trust stays in a unique position in North Doncaster in having an umbrella perspective and has utilised this to develop several projects to support the organisations aims. Through the recognition and reputation of the Trusts earlier activities, the organisation finds itself in an advantageous position to support and offer advice to smaller organisations within the community. As such future plans are to recognise our wider Doncaster role with a name change to Development Trust Doncaster.

Business Sector Development

Brooklands Trading Estate work units were partly owned by the Trust, discussions which started in 2015 with the individual shareholders of Brooklands came to a positive outcome last year when the Trust sold their shares back to Brooklands ensuring the requirements of the funder were adhered to.

The income from the Sale continues to be held in a reserve account, accumulating interest and allowing for the clawback period.

A Widening Financial Portfolio

As with many Voluntary Sector organisations, every year brings further challenge. It is no different for NDDT. The Trust continues the process of moving from grant support to self-sufficiency, which, in turn has enabled it to continue or develop previously grant aided projects. The Trust has a mixture of funding in its portfolio including a variety of contracts, grant aided projects, income from the Resource Centres and interest on capital.

Dedication

Staff, volunteers and Board trustees continue to work hard to deliver existing projects, prepare funding bids and successfully develop new opportunities under the unfavourable economic circumstances facing all sectors, and particularly the voluntary sector. The Trust continues to investigate ways to develop, maintain and enhance its strengths. This requires commitment from all. As ever, the Trustees would like to thank everyone who contributed to the Trust's ongoing operational success, in particular the staff who have worked incredibly hard in challenging times and with great commitment.

Financial review

The financial results of the charity are set out on pages 8 to 18. At 31st March 2024 the accounts show the Trust to be in a financial position with net assets of £694,700 of which £84,007 are unrestricted. The value of the Balance Sheet has increased over the year by £8,497. The Trust's dependence on grant funding has reduced significantly but it has benefited from some small projects being funded by grant-making bodies. Unrestricted funding comes through a wide variety of activities. The accumulated reserves have been invested primarily in savings accounts chosen to provide appropriate security in uncertain financial markets.

The expenditure over the last year continues to see the development of activities that meet the needs of deprived people living in the Doncaster area. Community Transport and The Bullcroft Memorial Hall are good examples of this, both of which have been successful in gaining additional funding to support projects in 2018.

The main concern for the Trust remains the development of earned income so that the Trust can be self sufficient and can provide an infrastructure that supports the needs of communities and their organisations.

It is felt that there is still an important role for the Trust to play in this area. Unrestricted funds represent the Trust's working reserves that helps us to ensure that we are able to continue with our obligations in the event of a shortfall in income or a sudden upturn in expenditure. The balance of unrestricted funds at 31 March 2024 represents a figure equating to approximately three months of operating income in line with Charity Commission recommendations. The Trustees regard this as satisfactory and a necessarily prudent approach. However, the reserves policy is reviewed regularly by the board.

NORTH DONCASTER DEVELOPMENT TRUST

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

Risk management

The Trustees have reviewed the major risks to which the charity is exposed and systems have been established to mitigate those risks. These are reviewed periodically. The approach to addressing risk is in a broad context, with emphasis on strategic and reputational risks in addition to the more familiar areas of operational and financial risks, compliance with statutory requirements and internal control procedures. During the year our risk management has focused on a variety of issues ranging from safeguarding assets in a difficult investment market to addressing health and safety procedures.

Looking to the future

As referred to earlier the Memorandum and Articles of Association have been rewritten to better suit the challenges the organisation faces moving forward; this includes having a smaller number of Trustees. The numbers of trustees have reduced over the last two years and in view of this adverts have been issued prior to the AGM to attract new Board Members with certain skills to further strengthen the Board of Trustees. New trustees are always welcome.

Structure, governance and management

Governing document

The charity's governing document is its Memorandum and Articles of Association, dated 29th January 2003, which were revised in January 2016 at the Annual General meeting, where the board agreed to reduce the trustee board members to a maximum of 12.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs B M Gill
Mr C M Hogarth
Mr J Mounsey
Mrs V Powell-Hoyland
Mrs L E Wagstaff
Mrs I Beech

Recruitment and appointment of new trustees

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.

Organisational structure

The charity is governed by a Board of Trustees, which can have up to 12 members, and is responsible for setting the strategic direction of the organisation and establishing policy. The Board meets regularly and sub-committees are formed as necessary. The Community Co-ordinator, appointed by the Trustees, manages the day to day operations of the charity and facilitates effective operations; she has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and project development. However all final decisions are made by the board on key issues and strategic direction.

The board made a decision in September 2016 to restructure the organization. This affected 3 staff members who all took voluntary redundancy. The Community Co-ordinator was then appointed to work on the community development and management of sites. The restructure was essential due to the large staff overhead cost which required reducing to fit in line with the current economic situation.

NORTH DONCASTER DEVELOPMENT TRUST

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

New Trustees undergo orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events which facilitate the undertaking of their role. The Trust is always keen to attract new Trustees to its board.

Related parties

The charity has no related parties with whom it deals with.

The Trustees report was approved by the Board of Trustees.

.....
Mrs V Powell-Hoyland

Trustee

Dated:

NORTH DONCASTER DEVELOPMENT TRUST

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of North Doncaster Development Trust for the purpose of company law, are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

NORTH DONCASTER DEVELOPMENT TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH DONCASTER DEVELOPMENT TRUST

I report to the trustees on my examination of the financial statements of North Doncaster Development Trust (the charity) for the year ended 31 March 2024.

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

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.

Brearley & Co Accountants Limited

39/43 Bridge Street
Swinton
Mexborough
South Yorkshire
S64 8AP

Dated:

NORTH DONCASTER DEVELOPMENT TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<u>Income and endowments from:</u>					
Donations and legacies	3	78,922	-	78,922	107,140
<u>Charitable activities</u>					
North Doncaster Community Transport Project		14,029	-	14,029	17,395
Bentley Resource Centre		32,780	-	32,780	32,884
Bullcroft Memorial Hall		71,056	-	71,056	67,758
Investments	4	8,498	-	8,498	1,297
Other income	5	-	-	-	10,000
Total income		205,285	-	205,285	236,474
<u>Expenditure on:</u>					
Charitable activities	6	196,788	-	196,788	157,764
Net gains on investments	10	-	-	-	40,000
Net incoming resources before transfers		8,497	-	8,497	118,710
Gross transfers between funds		(93,916)	93,916	-	-
Net (expenditure)/income for the year/ Net movement in funds		(85,419)	93,916	8,497	118,710
Fund balances at 1 April 2023		169,426	516,777	686,203	567,493
Fund balances at 31 March 2024		84,007	610,693	694,700	686,203

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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

NORTH DONCASTER DEVELOPMENT TRUST

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		384,581		384,094
Current assets					
Debtors	13	32,940		26,712	
Cash at bank and in hand		564,118		457,602	
		<u>597,058</u>		<u>484,314</u>	
Creditors: amounts falling due within one year					
Taxation and social security		2,125		35	
Other creditors	14	284,814		182,170	
		<u>286,939</u>		<u>182,205</u>	
Net current assets			310,119		302,109
Total assets less current liabilities			694,700		686,203
			<u><u>694,700</u></u>		<u><u>686,203</u></u>
Income funds					
Restricted funds	15		610,693		516,777
<u>Unrestricted funds</u>					
Designated funds:				107,500	
General unrestricted funds		84,007		34,319	
		<u>84,007</u>		<u>141,819</u>	
			84,007		169,426
			<u>694,700</u>		<u>686,203</u>
			<u><u>694,700</u></u>		<u><u>686,203</u></u>

NORTH DONCASTER DEVELOPMENT TRUST

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the Trustees on

.....
Mrs V Powell-Hoyland
Trustee

Company registration number 04864374

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

North Doncaster Development Trust is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Bentley Resource Centre, High Street, Bentley, Doncaster, South Yorkshire, DN5 0AA.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Charitable funds

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

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

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

1.3 Incoming resources

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

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

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

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 are allocated on the portion of the asset's use.

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.4 Tangible fixed assets

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

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

Property & improvements	4% straight line
Fixtures, fittings & equipment	10% & 25% reducing balance
Motor vehicles	25% straight line

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

1.5 Impairment of fixed assets

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

1.6 Cash and cash equivalents

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

Basic financial assets

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

Basic financial liabilities

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

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

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

1.7 Employee benefits

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

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

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Total
	2024 £	2023 £
Government grants received	78,922	107,140

4 Investments

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Interest receivable	8,498	1,297

5 Other income

	Unrestricted funds	Total
	2024 £	2023 £
Net gain on disposal of tangible fixed assets	-	10,000

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities

	2024 £	2023 £
Staff costs	85,216	77,012
Depreciation and impairment	8,198	7,410
Training, secondments and other staff costs	902	199
Premises costs	56,979	31,620
Repairs and cleaning	1,832	1,520
Printing and stationery	804	746
Postage and telephone	1,300	1,297
Sundries	667	736
Computer and internet costs	4,102	3,865
Legal and professional	12,489	9,251
Motor expenses	7,592	10,604
Insurance	7,567	7,533
Direct project costs	8,475	5,363
Bank charges and interest	665	628
Bad debts	-	(20)
	<u>196,788</u>	<u>157,764</u>
	<u>196,788</u>	<u>157,764</u>

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	8,198	7,410
Loss/(profit) on disposal of tangible fixed assets	-	(10,000)
	<u></u>	<u></u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2023 - £Nil). Also, none of them were reimbursed any travelling expenses during the year (2023 - £Nil).

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Employees

Number of employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
10	8
<u>10</u>	<u>8</u>

Employment costs

	2024 £	2023 £
Wages and salaries	85,125	77,012
Social security costs	91	-
	<u>85,216</u>	<u>77,012</u>

10 Gains and losses on investments

	Restricted funds 2024 £	Restricted funds 2023 £
Gains/(losses) arising on:		
Sale of investments	-	40,000
	<u>-</u>	<u>40,000</u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

	Property & improvements	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	472,314	204,512	49,115	725,941
Additions	-	8,685	-	8,685
At 31 March 2024	472,314	213,197	49,115	734,626
Depreciation and impairment				
At 1 April 2023	96,111	196,621	49,115	341,847
Depreciation charged in the year	4,893	3,305	-	8,198
At 31 March 2024	101,004	199,926	49,115	350,045
Carrying amount				
At 31 March 2024	371,310	13,271	-	384,581
At 31 March 2023	376,203	7,891	-	384,094

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	23,054	17,661
Other debtors	4,079	2,222
Prepayments and accrued income	5,807	6,829
	<u>32,940</u>	<u>26,712</u>

Other debtors consist of VAT repayable £4,079 (2023 - £2,222).

14 Other creditors falling due within one year

	2024 £	2023 £
Trade creditors	15,889	13,603
Other creditors	3,772	4,404
Accruals and deferred income	265,153	164,163
	<u>284,814</u>	<u>182,170</u>

Other creditors consist of bonds held £3,772 (2023 - £4,142) and pension creditor £NIL (2023 - £262).

15 Restricted funds

Core funding - The investment in Brooklands Trade Developments Limited was sold during the year. The gain arising from it's sale is to be ringfenced until 30 September 2028.

Bullcroft memorial hall - As of the 1 November 2012 the ownership interest in Bullcroft Memorial Hall was transferred from The Carcroft and Skellow Community Association to North Doncaster Development Trust. As a result of certain clauses in the title document, it is appropriate to treat this asset as relating to restricted funding.

Grant Income - During the year several grants were received. Grants relating to: the community investment fund, food bank and other grant income were received for specific purpose and so are restricted.

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	169,426	205,285	(196,788)	(93,916)	84,007
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	34,319	236,474	(157,764)	56,397	169,426

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	34,581	350,000	384,581	384,094
Current assets/(liabilities)	49,426	260,693	310,119	302,109
	84,007	610,693	694,700	686,203

Accounts

Charity registration number 1099954

Company registration number 04864374 (England and Wales)

NORTH DONCASTER DEVELOPMENT TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

NORTH DONCASTER DEVELOPMENT TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs B M Gill Mr C M Hogarth Mr J Mounsey Mrs V Powell-Hoyland Mrs L E Wagstaff Mrs I Beech
Charity number	1099954
Company number	04864374
Principal address	Bentley Resource Centre High Street Bentley Doncaster South Yorkshire DN5 0AA
Registered office	Bentley Resource Centre High Street Bentley Doncaster South Yorkshire DN5 0AA
Independent examiner	Brearley & Co Accountants Limited 39/43 Bridge Street Swinton Mexborough South Yorkshire S64 8AP
Bankers	Natwest Bank Plc 12 High Street Doncaster South Yorkshire DN1 1ED

NORTH DONCASTER DEVELOPMENT TRUST

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NORTH DONCASTER DEVELOPMENT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The charity's governing document is its Memorandum and Articles of Association, dated 29th January 2003, which were revised in January 2016 at the Annual General meeting, where the board agreed to reduce the trustee board members to a maximum of 12.

Objectives and activities

The charity is a not for profit organisation created to promote the economic development and regeneration of North Doncaster. The primary area the Trust covers is the North of Doncaster, however this is not inclusive and includes working across Doncaster, closely working in partnership with communities and all parts of the voluntary sector.

Significant activities and public benefit

The Trust was created for the promotion of economic, environmental and social regeneration of the primary area. The objectives concentrate on five major areas:

- i. Helping people move closer to work.
- ii. Supporting small and emerging businesses and social enterprises.
- iii. Supporting voluntary and community groups.
- iv. Improving the quality of life in communities and the wellbeing of all.
- v. Developing the Trust's sustainability.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake, whilst ensuring resident and community voice is listened, heard and action follows using coproduction.

NORTH DONCASTER DEVELOPMENT TRUST

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Continuing Uncertainty

As with previous recent years, this year continued to be challenging for many Voluntary Sector organisations; as we move away from the challenges of Covid 19 which put a great pressure on the trust, along with many similar organisations. The board and staff continue focused on building the Charity and utilising the assets of the organisation to create sustainability, therefore removing the dependency on external funding. However, the board and staff increasingly recognise the need to explore new areas of funding as a small charity to enable community activities and support our fellow charities and community groups. Building on the work throughout 2022 into 2023 we have progressed with our vision to be an anchor organisation and we were successful with funding to support this for 2022-2023.

During 2022-23 the Trust has continued to work differently, understanding how we can encourage our residents to start to access our community activities and venues. Building on our community offer with a food pantry and offering a referral only food bank to support residents to access food and finance as a part of the cost-of-living crisis. Moreover, working with our residents and partners to set up a uniform bank to offer additional support to our families.

The board, staff and volunteers have not let the past challenges of covid, and the current cost of living stop their passion for supporting our communities and were successful with funding for a Get Doncaster Moving Community Connector for another year to support residents to get out and about, which enables us to have greater understanding of our communities wants, needs and aspirations. We continue to work closely with Well Doncaster to support their Appreciative Inquiries, where the findings are twofold for both organisations.

We successfully secured several new funding streams, small funding amounts to strengthen the community development required to understand the need of the residents. We worked closely with key partners and City of Doncaster Council to build a community collaborative; this is working well and there is a shared vision to develop collective funding bids. This collaborative working has been a significant development for the Trust, as part of City of Doncaster City's Well Doncaster community capacity investment fund, the trust is now the lead anchor organisation to distribute its' Community Investment fund.

The development of Bullcroft Memorial Hall and Bentley Resource Centre continue to be a primary focus for the organisation, creating community centres for local activities and wellbeing, and ensuring sustainability for the trust. Both buildings have had challenges throughout the year but have started to see an increase in revenue from ad-hoc bookings with residents coming back to community activities. The impact from Covid was felt losing a few large bookings, Slimming World reducing session numbers and Men's football not returning.

Partnership working is an integral part of NDDT's focus, working and co-producing with The Ridge Employability College has gone from strength to strength. Bev-Ridge, their community café, is a great asset for the residents of Doncaster and is a strong partnership supporting young people to gain skills in a different educational environment. This is invaluable to all.

The direct impact of Covid 19 on our community transport was significant, our main users are from vulnerable groups, therefore not able to travel for much of the year. The development of community transport is high on our agenda; we are working with local community groups to support the reduction of loneliness and social isolation and increased well-being.

NORTH DONCASTER DEVELOPMENT TRUST

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Unique Position of the Trust

The Trust remains in a unique position in North Doncaster in having an umbrella perspective and has utilised this to develop several projects to support the organisations aims. Through the recognition and reputation of the Trusts previous activities, the organisation finds itself in a good position to support and offer advice to smaller organisations within the community. As such future plans are to recognise our wider Doncaster role with a name change to Development Trust Doncaster.

Business Sector Development

Brooklands Trading Estate work units are partly owned by the Trust, discussions which started in 2015 with the individual shareholders of Brooklands came to a positive outcome, the resolution in place factoring in the constraints of the original funding bodies were resolved and during the year the Trust sold their shares back to Brooklands ensuring the requirements of the funder were adhered to.

The outcome means the Trust will have income from the Sale, for the next few years this will be held in reserve to support community led projects.

A Widening Financial Portfolio

As with many Voluntary Sector organisations, every year brings further challenge. It is no different for NDDT. The Trust continues the process of moving from grant support to self-sufficiency, which, in turn has enabled it to continue or develop previously grant aided projects. The Trust has a mixture of funding in its portfolio including a variety of contracts, grant aided projects, income from the Resource Centres and interest on capital.

Dedication

The staff, volunteers and Board have continued to work hard to deliver existing projects, prepare funding bids and successfully develop new opportunities under the increasingly difficult economic circumstances facing all sectors, and particularly the voluntary sector. The Trust continues to investigate ways to develop, maintain and enhance its strengths. This requires commitment from all. As ever, the Trustees would like to thank everyone who contributed to the Trust's ongoing operational success, in particular the staff who have worked incredibly hard in difficult times and with great commitment.

Financial review

The financial results of the charity are set out on pages 8 to 18. At 31st March 2023 the accounts show the Trust to be in a financial position with net assets of £686,203 of which £169,426 are unrestricted. The value of the Balance Sheet has increased over the year by £118,710. The Trust's dependence on grant funding has reduced significantly but it has benefited from some small projects being funded by grant-making bodies. Unrestricted funding comes through a wide variety of activities. The accumulated reserves have been invested primarily in savings accounts chosen to provide appropriate security in uncertain financial markets.

The expenditure over the last year continues to see the development of activities that meet the needs of deprived people living in the Doncaster area. Community Transport and The Bullcroft Memorial Hall are good examples of this, both of which have been successful in gaining additional funding to support projects in 2018.

The main concern for the Trust remains the development of earned income so that the Trust can be self sufficient and can provide an infrastructure that supports the needs of communities and their organisations.

It is felt that there is still an important role for the Trust to play in this area. Unrestricted funds represent the Trust's working reserves that helps us to ensure that we are able to continue with our obligations in the event of a shortfall in income or a sudden upturn in expenditure. The balance of unrestricted funds at 31 March 2023 represents a figure equating to approximately three months of operating income in line with Charity Commission recommendations. The Trustees regard this as satisfactory and a necessarily prudent approach. However, the reserves policy is reviewed regularly by the board.

NORTH DONCASTER DEVELOPMENT TRUST

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Risk management

The Trustees have reviewed the major risks to which the charity is exposed and systems have been established to mitigate those risks. These are reviewed periodically. The approach to addressing risk is in a broad context, with emphasis on strategic and reputational risks in addition to the more familiar areas of operational and financial risks, compliance with statutory requirements and internal control procedures. During the year our risk management has focused on a variety of issues ranging from safeguarding assets in a difficult investment market to addressing health and safety procedures.

Looking to the future

As referred to earlier the Memorandum and Articles of Association have been rewritten to better suit the challenges the organisation faces moving forward; this includes having a smaller number of Trustees. The numbers of trustees have reduced over the last two years and in view of this adverts have been issued prior to the AGM to attract new Board Members with certain skills to further strengthen the Board of Trustees. New trustees are always welcome.

Structure, governance and management

Governing document

The charity's governing document is its Memorandum and Articles of Association, dated 29th January 2003, which were revised in January 2016 at the Annual General meeting, where the board agreed to reduce the trustee board members to a maximum of 12.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs B M Gill
Mr C M Hogarth
Mr J Mounsey
Mrs V Powell-Hoyland
Mrs L E Wagstaff
Mrs I Beech

Recruitment and appointment of new trustees

There were various trustees who have both been appointed, and have resigned, since the year end. These can be seen above.

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.

Organisational structure

The charity is governed by a Board of Trustees, which can have up to 12 members, and is responsible for setting the strategic direction of the organisation and establishing policy. The Board meets regularly and sub-committees are formed as necessary. The Community Co-ordinator, appointed by the Trustees, manages the day to day operations of the charity and facilitates effective operations; she has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and project development. However all final decisions are made by the board on key issues and strategic direction.

The board made a decision in September 2016 to restructure the organization. This affected 3 staff members who all took voluntary redundancy. The Community Co-ordinator was then appointed to work on the community development and management of sites. The restructure was essential due to the large staff overhead cost which required reducing to fit in line with the current economic situation.

NORTH DONCASTER DEVELOPMENT TRUST

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

New Trustees undergo orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events which facilitate the undertaking of their role. The Trust is always keen to attract new Trustees to its board.

Related parties

The charity has no related parties with whom it deals with.

The Trustees report was approved by the Board of Trustees.

.....
Mrs V Powell-Hoyland
Trustee
Dated:

NORTH DONCASTER DEVELOPMENT TRUST

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of North Doncaster Development Trust for the purpose of company law, are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

NORTH DONCASTER DEVELOPMENT TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH DONCASTER DEVELOPMENT TRUST

I report to the trustees on my examination of the financial statements of North Doncaster Development Trust (the charity) for the year ended 31 March 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

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.

Brearley & Co Accountants Limited

39/43 Bridge Street
Swinton
Mexborough
South Yorkshire
S64 8AP

Dated:

NORTH DONCASTER DEVELOPMENT TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds	Designated funds	Restricted funds	Total 2023	Total 2022
	Notes	£	£	£	£	£
<u>Income and endowments from:</u>						
Donations and legacies	3	107,140	-	-	107,140	33,994
<u>Charitable activities</u>						
North Doncaster Community Transport Project		17,395	-	-	17,395	21,092
Bentley Resource Centre		32,884	-	-	32,884	34,268
Bullcroft Memorial Hall		67,758	-	-	67,758	65,743
Investments	4	1,297	-	-	1,297	15
Other income	5	10,000	-	-	10,000	674
Total income		236,474	-	-	236,474	155,786
<u>Expenditure on:</u>						
Charitable activities	6	157,764	-	-	157,764	149,828
Net gains on investments	9	-	-	40,000	40,000	-
Net incoming resources before transfers		78,710	-	40,000	118,710	5,958
Gross transfers between funds		56,397	(107,500)	51,103	-	-
Net income for the year/ Net movement in funds		135,107	(107,500)	91,103	118,710	5,958
Fund balances at 1 April 2022		34,319	107,500	425,674	567,493	561,535
Fund balances at 31 March 2023		169,426	-	516,777	686,203	567,493

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

All income and expenditure derive from continuing activities.

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

NORTH DONCASTER DEVELOPMENT TRUST

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		384,094		385,463
Investments	12		-		75,000
			<u>384,094</u>		<u>460,463</u>
Current assets					
Debtors	13	26,712		40,718	
Cash at bank and in hand		457,602		226,615	
		<u>484,314</u>		<u>267,333</u>	
Creditors: amounts falling due within one year					
Taxation and social security		35		892	
Other creditors	14	182,170		159,411	
		<u>182,205</u>		<u>160,303</u>	
Net current assets			302,109		107,030
Total assets less current liabilities			686,203		567,493
			<u><u>686,203</u></u>		<u><u>567,493</u></u>
Income funds					
Restricted funds	15		516,777		425,674
<u>Unrestricted funds</u>					
Designated funds:				107,500	
General unrestricted funds		169,426		34,319	
		<u>169,426</u>		<u>141,819</u>	
			<u>686,203</u>		<u>567,493</u>
			<u><u>686,203</u></u>		<u><u>567,493</u></u>

NORTH DONCASTER DEVELOPMENT TRUST

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the Trustees on

.....
Mrs V Powell-Hoyland
Trustee

Company registration number 04864374

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

North Doncaster Development Trust is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Bentley Resource Centre, High Street, Bentley, Doncaster, South Yorkshire, DN5 0AA.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Charitable funds

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

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

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

1.3 Incoming resources

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

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

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

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 are allocated on the portion of the asset's use.

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.4 Tangible fixed assets

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

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

Property & improvements	4% straight line
Fixtures, fittings & equipment	25% to 50% straight line
Motor vehicles	25% straight line

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

1.5 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.6 Impairment of fixed assets

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

1.7 Cash and cash equivalents

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

Basic financial assets

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

Basic financial liabilities

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

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

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

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.8 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Total
	2023 £	2022 £
Government grants received	107,140	33,994

4 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	1,297	15

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

(Continued)

5 Other income

	Unrestricted funds	Restricted funds	Total	Total
	2023 £	2023 £	2023 £	2022 £
Net gain on disposal of tangible fixed assets	10,000	-	10,000	674
For the year ended 31 March 2022	-	674		674

6 Charitable activities

	2023 £	2022 £
Staff costs	77,012	65,970
Depreciation and impairment	7,410	5,580
Training, secondments and other staff costs	199	774
Premises costs	31,620	39,436
Repairs and cleaning	1,520	2,898
Printing and stationery	746	547
Postage and telephone	1,297	1,339
Sundries	736	162
Computer and internet costs	3,865	4,690
Legal and professional	9,251	6,935
Motor expenses	10,604	10,039
Insurance	7,533	5,347
Direct project costs	5,363	4,838
Bank charges and interest	628	593
Bad debts	(20)	680
	157,764	149,828
	157,764	149,828

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2022 - £Nil). Also, none of them were reimbursed any travelling expenses during the year (2022 - £Nil).

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Employees

Number of employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
9	8
=====	=====

Employment costs

2023 £	2022 £
-----------	-----------

Wages and salaries

77,012	65,970
=====	=====

9 Net gains/(losses) on investments

Restricted funds	Total
2023 £	2022 £
Gain/(loss) on sale of investments	
40,000	-
=====	=====

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets

	Property & improvements	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	472,314	198,472	49,115	719,901
Additions	-	6,040	-	6,040
Disposals	-	-	(26,865)	(26,865)
At 31 March 2023	472,314	204,512	22,250	699,076
Depreciation and impairment				
At 1 April 2022	91,218	194,104	49,115	334,437
Depreciation charged in the year	4,893	2,517	-	7,410
Eliminated in respect of disposals	-	-	(26,865)	(26,865)
At 31 March 2023	96,111	196,621	22,250	314,982
Carrying amount				
At 31 March 2023	376,203	7,891	-	384,094
At 31 March 2022	381,095	4,368	-	385,463

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2022	75,000
Disposals	(75,000)
At 31 March 2023	-
Carrying amount	
At 31 March 2023	-
At 31 March 2022	75,000

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	17,661	31,720
Other debtors	2,222	3,056
Prepayments and accrued income	6,829	5,942
	26,712	40,718

Other debtors consist of VAT repayable £2,222 (2022 - £3,056).

14 Other creditors falling due within one year

	2023 £	2022 £
Trade creditors	13,603	12,406
Other creditors	4,404	3,568
Accruals and deferred income	164,163	143,437
	182,170	159,411

Other creditors consist of bonds held £4,142 (2022 - £3,568) and pension creditor £262 (2022 - £Ni).

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

Core funding - The investment in Brooklands Trade Developments Limited was sold during the year. The gain arising from it's sale is to be ringfenced until 30 September 2028.

Bullcroft memorial hall - As of the 1 November 2012 the ownership interest in Bullcroft Memorial Hall was transferred from The Carcroft and Skellow Community Association to North Doncaster Development Trust. As a result of certain clauses in the title document, it is appropriate to treat this asset as relating to restricted funding.

Grant Income - During the year several grants were received. Grants relating to: the community investment fund, food bank and other grant income were received for specific purpose and so are restricted.

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	34,094	-	350,000	384,094	385,463
Investments	-	-	-	-	75,000
Current assets/(liabilities)	135,332		166,777	302,109	107,030
	<u>169,426</u>	<u>-</u>	<u>516,777</u>	<u>686,203</u>	<u>567,493</u>

Accounts

Charity registration number 1099954

Company registration number 04864374 (England and Wales)

NORTH DONCASTER DEVELOPMENT TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

NORTH DONCASTER DEVELOPMENT TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs B M Gill Mr C M Hogarth Mr J Mounsey Mrs V Powell-Hoyland Mrs L E Wagstaff Mrs I Beech
Charity number	1099954
Company number	04864374
Principal address	Bentley Resource Centre High Street Bentley Doncaster South Yorkshire DN5 0AA
Registered office	Bentley Resource Centre High Street Bentley Doncaster South Yorkshire DN5 0AA
Independent examiner	Brearley & Co Accountants Limited 39/43 Bridge Street Swinton Mexborough South Yorkshire S64 8AP
Bankers	Natwest Bank Plc 12 High Street Doncaster South Yorkshire DN1 1ED

NORTH DONCASTER DEVELOPMENT TRUST

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Statement of financial activities	8
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NORTH DONCASTER DEVELOPMENT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

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

The charity's governing document is its Memorandum and Articles of Association, dated 29th January 2003, which were revised in January 2016 at the Annual General meeting, where the board agreed to reduce the trustee board members to a maximum of 12.

Objectives and activities

The charity is a not for profit organisation created to promote the economic development and regeneration of North Doncaster. The primary area the Trust covers is the North of Doncaster, however this is not inclusive and includes working across Doncaster, closely working in partnership with communities and all parts of the voluntary sector.

Organisation

The charity is governed by a Board of Trustees, which can have up to 12 members, and is responsible for setting the strategic direction of the organisation and establishing policy. The Board meets regularly and sub-committees are formed as necessary. The Community Co-coordinator, appointed by the Trustees, manages the day to day operations of the charity and facilitates effective operations; she has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and project development. The Development Manager supports the trustee with strategic aims and outcomes, identifying and developing areas of opportunity. Her focus is to develop programs within the Northern communities to improve their lives. She provides a leadership role and the co-ordination of the two community centres. However all final decisions are made by the board on key issues and strategic direction.

Trustee Induction and Training

New Trustees undergo orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events which facilitate the undertaking of their role. The Trust is always keen to attract new Trustees to its board.

The Trust Objectives

The Trust was created for the promotion of economic, environmental and social regeneration of the primary area. The objectives concentrate on five major areas:

- i. Helping people move closer to work.
- ii. Supporting small and emerging businesses and social enterprises.
- iii. Supporting voluntary and community groups.
- iv. Improving the quality of life in communities and the wellbeing of all.
- v. Developing the Trust's sustainability.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake, whilst ensuring resident and community voice is listened, heard and action follows using coproduction.

NORTH DONCASTER DEVELOPMENT TRUST

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

Continuing Uncertainty

As with previous recent years, this year continued to be challenging for many Third Sector organisations; Covid 19 has had a significant impact for North Doncaster Development Trust, along with many similar organisations. The board and staff continue focused on building the Charity and utilising the assets of the organisation to create sustainability, therefore removing the dependency on external funding. However, the board and staff increasingly recognise the need to explore new areas of funding as a micro-charity to enable community activities and support our fellow charities and community groups. Building on the work throughout 2021 into 2022 we have progressed with our vision to be an anchor organisation and we were successful with funding to support this for 2022-23.

This year the impact of Covid 19 has caused the Trust to work differently, understanding how we can encourage our residents to start to access our community activities and venues. Building on our community offer with a new food pantry, support residents to access food and finance support and to move away from a transitional food bank offer.

The board, staff and volunteers have not let Covid 19 stop their passion for supporting our communities, we were successful with accessing funding for a Get Doncaster Moving Community Connector to support residents to get active, which enable us to have a greater understanding our our communities wants, needs and aspirations. Moreover, we have been working closely with Well Doncaster to support their Appreciative Inquiry approach, where the findings have been twofold for ourselves and Well Doncaster.

We successfully secured several small funding amounts to strengthen the community development required to understand the need of the residents. We worked closely with key partners and Doncaster Council to build a community collaborative; this is working well and there is a shared vision to develop collective funding bids.

The development of Bullcroft Memorial Hall and Bentley Resource Centre continues to be a primary focus for the organisation, creating community centres for local activities and wellbeing, and ensuring sustainability for the trust. Both buildings have had challenges throughout the year but have started to see an increase in revenue from ad-hoc bookings with residents coming back to community activities as part of a new 'normal' approaches whilst ensuring all Covid health protection measures are in place.

Partnership working is also an integral part of NDDT's focus, working and co-producing with The Ridge Employability College has gone from strength to strength. Bev-Ridge, their community café, is starting to be a great asset for the residents of Doncaster and is a strong partnership supporting young people to gain skills in a different educational environment. This is invaluable to all.

The direct impact of Covid 19 on our community transport was significant, our main users are from vulnerable groups, therefore not able to travel for greater part of the year. The development of community transport is high on our agenda; we are working with local community groups to support the reduction of loneliness and social isolation and increased well-being.

The direct impact of Covid 19 on our community transport was significant, our main users are from vulnerable groups, therefore not able to travel for the greater part of the year. The development of community transport is high on our agenda; we are collaborating with local community groups to support the reduction of loneliness and social isolation and increased well-being.

NORTH DONCASTER DEVELOPMENT TRUST

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Unique Position of the Trust

The Trust remains in a unique position in North Doncaster in having an umbrella perspective and has utilised this to develop several projects to support the organisations aims. Through the recognition and reputation of the trusts previous activities, the organisation finds itself in a good position to support and offer advice to smaller organisations within the community.

Business Sector Development

Brooklands Trading Estate work units are partly owned by the Trust. Discussions which started in 2015 continue with the individual shareholders of Brooklands. Conversations have continued throughout this year and the board are looking to have a resolution in place factoring in the constraints of the original funding bodies.

A Widening Financial Portfolio

As with many Third Sector organisations, every year brings further challenges. It is no different for NDDT. The Trust continues the process of moving from grant support to self sufficiency, which, in turn has enabled it to continue or develop previously grant aided projects. The Trust has a mixture of funding in its portfolio including a variety of contracts, grant aided projects, income from the Resource Centres and interest on capital.

Dedication

The staff, volunteers and Board have continued to work hard to deliver existing projects, prepare funding bids and successfully develop new opportunities under the increasingly difficult economic circumstances facing all sectors, and particularly the third sector. The Trust continues to investigate ways to develop, maintain and enhance its strengths. This requires commitment from all. As ever, the Trustees would like to thank everyone who contributed to the Trust's ongoing operational success, in particular the staff who have worked incredibly hard in difficult times and with great commitment.

Financial review

The financial results of the charity are set out on pages 8 to 18. At 31st March 2022 the accounts show the Trust to be in a financial position with net assets of £567,493 of which £34,319 are unrestricted. The value of the Balance Sheet has increased over the year by £5,958. The Trust's dependence on grant funding has reduced significantly but it has benefited from some small projects being funded by grant-making bodies. Unrestricted funding comes through a wide variety of activities. The accumulated reserves have been invested primarily in savings accounts chosen to provide appropriate security in uncertain financial markets.

The expenditure over the last year continues to see the development of activities that meet the needs of deprived people living in the Doncaster area. Community Transport and The Bullcroft Memorial Hall are good examples of this, both of which have been successful in gaining additional funding to support projects in 2018.

The main concern for the Trust remains the development of earned income so that the Trust can be self sufficient and can provide an infrastructure that supports the needs of communities and their organisations.

It is felt that there is still an important role for the Trust to play in this area. Unrestricted funds represent the Trust's working reserves that helps us to ensure that we are able to continue with our obligations in the event of a shortfall in income or a sudden upturn in expenditure. The balance of unrestricted funds at 31 March 2022 represents a figure equating to approximately three months of operating income in line with Charity Commission recommendations. The Trustees regard this as satisfactory and a necessarily prudent approach. However, the reserves policy is reviewed regularly by the board.

NORTH DONCASTER DEVELOPMENT TRUST

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Risk management

The Trustees have reviewed the major risks to which the charity is exposed and systems have been established to mitigate those risks. These are reviewed periodically. The approach to addressing risk is in a broad context, with emphasis on strategic and reputational risks in addition to the more familiar areas of operational and financial risks, compliance with statutory requirements and internal control procedures. During the year our risk management has focused on a variety of issues ranging from safeguarding assets in a difficult investment market to addressing health and safety procedures.

Looking to the future

As referred to earlier the Memorandum and Articles of Association have been rewritten to better suit the challenges the organisation faces moving forward; this includes having a smaller number of Trustees. The numbers of trustees have reduced over the last two years and in view of this adverts have been issued prior to the AGM to attract new Board Members with certain skills to further strengthen the Board of Trustees. New trustees are always welcome.

Structure, governance and management

Governing document

The charity's governing document is its Memorandum and Articles of Association, dated 29th January 2003, which were revised in January 2016 at the Annual General meeting, where the board agreed to reduce the trustee board members to a maximum of 12.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs B M Gill	
Mr C M Hogarth	
Mr J Mounsey	
Mrs V Powell-Hoyland	
Ms D M Foster	(Resigned 9 June 2021)
Mrs L E Wagstaff	
Mrs I Beech	
Mr S Denman	(Resigned 9 March 2022)

Recruitment and appointment of new trustees

There were various trustees who have both been appointed, and have resigned, since the year end. These can be seen above.

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.

NORTH DONCASTER DEVELOPMENT TRUST

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Organisational structure

The charity is governed by a Board of Trustees, which can have up to 12 members, and is responsible for setting the strategic direction of the organisation and establishing policy. The Board meets regularly and sub-committees are formed as necessary. The Community Co-ordinator, appointed by the Trustees, manages the day to day operations of the charity and facilitates effective operations; she has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and project development. However all final decisions are made by the board on key issues and strategic direction.

The board made a decision in September 2016 to restructure the organization. This affected 3 staff members who all took voluntary redundancy. The Community Co-ordinator was then appointed to work on the community development and management of sites. The restructure was essential due to the large staff overhead cost which required reducing to fit in line with the current economic situation.

New Trustees undergo orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events which facilitate the undertaking of their role. The Trust is always keen to attract new Trustees to its board.

Related parties

The charity has no related parties with whom it deals with.

The Trustees report was approved by the Board of Trustees.

.....
Mrs V Powell-Hoyland

Trustee

Dated:

NORTH DONCASTER DEVELOPMENT TRUST

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of North Doncaster Development Trust for the purpose of company law, are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

NORTH DONCASTER DEVELOPMENT TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH DONCASTER DEVELOPMENT TRUST

I report to the trustees on my examination of the financial statements of North Doncaster Development Trust (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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.

Brearley & Co Accountants Limited

Chartered Certified Accountants
39/43 Bridge Street
Swinton
Mexborough
South Yorkshire
S64 8AP

Dated:

NORTH DONCASTER DEVELOPMENT TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds	Designated funds	Restricted funds	Total 2022	Total 2021
	Notes	£	£	£	£	£
<u>Income and endowments from:</u>						
Donations and legacies	3	33,994	-	-	33,994	94,597
<u>Charitable activities</u>						
North Doncaster Community Transport Project		21,092	-	-	21,092	8,133
Bentley Resource Centre		34,268	-	-	34,268	50,569
Bullcroft Memorial Hall		65,743	-	-	65,743	17,318
Investments	4	15	-	-	15	24
Other income	5	-	-	674	674	-
Total income		155,112	-	674	155,786	170,641
<u>Expenditure on:</u>						
Charitable activities	6	149,828	-	-	149,828	137,714
Net income for the year/ Net movement in funds		5,284	-	674	5,958	32,927
Fund balances at 1 April 2021		29,035	107,500	425,000	561,535	528,608
Fund balances at 31 March 2022		34,319	107,500	425,674	567,493	561,535

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

All income and expenditure derive from continuing activities.

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

NORTH DONCASTER DEVELOPMENT TRUST

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		385,463		386,470
Investments	10		75,000		75,000
			<u>460,463</u>		<u>461,470</u>
Current assets					
Debtors	11	40,718		29,003	
Cash at bank and in hand		226,615		163,269	
		<u>267,333</u>		<u>192,272</u>	
Creditors: amounts falling due within one year					
Taxation and social security		892		747	
Other creditors	12	159,411		91,460	
		<u>160,303</u>		<u>92,207</u>	
Net current assets			107,030		100,065
Total assets less current liabilities			<u>567,493</u>		<u>561,535</u>

NORTH DONCASTER DEVELOPMENT TRUST

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Income funds					
Restricted funds			425,674		425,000
<u>Unrestricted funds</u>					
Designated funds		107,500		107,500	
General unrestricted funds		34,319		(6,892)	
			141,819		136,535
			567,493		561,535

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The accounts were approved by the Trustees on

.....
Mrs V Powell-Hoyland
Trustee

Company Registration No. 04864374

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

North Doncaster Development Trust is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Bentley Resource Centre, High Street, Bentley, Doncaster, South Yorkshire, DN5 0AA.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Charitable funds

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

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

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

1.3 Incoming resources

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

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

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

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 are allocated on the portion of the asset's use.

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.4 Tangible fixed assets

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

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

Property & improvements	4% straight line
Fixtures, fittings & equipment	15% to 50% straight line
Motor vehicles	25% straight line

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

1.5 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.6 Impairment of fixed assets

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

1.7 Cash and cash equivalents

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

Basic financial assets

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

Basic financial liabilities

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

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

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

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.8 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Total
	2022 £	2021 £
Government grants received	33,994	94,597

4 Investments

	2022 £	2021 £
Interest receivable	15	24

5 Other income

	Restricted funds	Total
	2022 £	2021 £
Net gain on disposal of tangible fixed assets	674	-

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities

	2022 £	2021 £
Staff costs	65,970	59,888
Depreciation and impairment	5,580	5,256
Training, secondments and other staff costs	774	719
Premises costs	39,436	28,823
Repairs and cleaning	2,898	2,322
Printing and stationery	547	313
Postage and telephone	1,339	1,574
Sundries	162	655
Computer and internet costs	4,690	5,780
Legal and professional	6,935	7,276
Motor expenses	10,039	8,166
Insurance	5,347	6,411
Direct project costs	4,838	9,986
Bank charges and interest	593	545
Bad debts	680	-
	<u>149,828</u>	<u>137,714</u>
	<u>149,828</u>	<u>137,714</u>
Analysis by fund		
Unrestricted funds	149,828	134,714
Restricted funds	-	3,000
	<u></u>	<u></u>
For the year ended 31 March 2021		
Unrestricted funds	134,714	
Restricted funds	3,000	
	<u>137,714</u>	

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2021 - £Nil). Also, none of them were reimbursed any travelling expenses during the year (2021 - £Nil).

NORTH DONCASTER DEVELOPMENT TRUST

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

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	9	8
	<u> </u>	<u> </u>

Employment costs

	2022 £	2021 £
Wages and salaries	65,970	59,888
	<u> </u>	<u> </u>

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Tangible fixed assets

	Property & improvements	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	472,314	193,899	65,690	731,903
Additions	-	4,573	-	4,573
Disposals	-	-	(16,575)	(16,575)
At 31 March 2022	472,314	198,472	49,115	719,901
Depreciation and impairment				
At 1 April 2021	86,326	193,417	65,690	345,433
Depreciation charged in the year	4,893	687	-	5,580
Eliminated in respect of disposals	-	-	(16,575)	(16,575)
At 31 March 2022	91,219	194,104	49,115	334,438
Carrying amount				
At 31 March 2022	381,095	4,368	-	385,463
At 31 March 2021	385,988	482	-	386,470

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2021 & 31 March 2022	75,000
Carrying amount	
At 31 March 2022	75,000
At 31 March 2021	75,000

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	31,720	20,948
Other debtors	3,056	956
Prepayments and accrued income	5,942	7,099
	<u>40,718</u>	<u>29,003</u>

Other debtors consist of VAT repayable £3,056 (2021 - £956).

12 Other creditors falling due within one year

	2022 £	2021 £
Trade creditors	12,406	8,071
Other creditors	3,568	3,568
Accruals and deferred income	143,437	79,821
	<u>159,411</u>	<u>91,460</u>

Other creditors consist of bonds held £3,568 (2021 - £3,568).

NORTH DONCASTER DEVELOPMENT TRUST

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

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:					
Tangible assets	35,463	-	350,000	385,463	386,470
Investments	-	-	75,000	75,000	75,000
Current assets/(liabilities)	(1,144)	107,500	674	107,030	100,065
	<u>34,319</u>	<u>107,500</u>	<u>425,674</u>	<u>567,493</u>	<u>561,535</u>

Accounts

Charity Registration No. 1099954

Company Registration No. 04864374 (England and Wales)

NORTH DONCASTER DEVELOPMENT TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

NORTH DONCASTER DEVELOPMENT TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs B M Gill Mr C M Hogarth Mr J Mounsey Mrs V Powell-Hoyland Mrs L E Wagstaff Mrs I Beech Mr S Denman	(Appointed 14 April 2020) (Appointed 1 October 2020)
Charity number	1099954	
Company number	04864374	
Principal address	Bentley Resource Centre High Street Bentley Doncaster South Yorkshire DN5 0AA	
Registered office	Bentley Resource Centre High Street Bentley Doncaster South Yorkshire DN5 0AA	
Independent examiner	Brearley & Co Accountants Limited 39/43 Bridge Street Swinton Mexborough South Yorkshire S64 8AP	
Bankers	Natwest Bank Plc 12 High Street Doncaster South Yorkshire DN1 1ED	

NORTH DONCASTER DEVELOPMENT TRUST

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NORTH DONCASTER DEVELOPMENT TRUST

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The charity's governing document is its Memorandum and Articles of Association, dated 29th January 2003, which were revised in January 2016 at the Annual General meeting, where the board agreed to reduce the trustee board members to a maximum of 12.

Objectives and activities

The charity is a not for profit organisation created to promote the economic development and regeneration of North Doncaster. The primary area the Trust covers is the North of Doncaster, however this is not inclusive and includes working across Doncaster, closely working in partnership with communities and all parts of the voluntary sector.

Organisation

The charity is governed by a Board of Trustees, which can have up to 12 members, and is responsible for setting the strategic direction of the organisation and establishing policy. The Board meets regularly and sub-committees are formed as necessary. The Community Co-coordinator, appointed by the Trustees, manages the day to day operations of the charity and facilitates effective operations; she has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and project development. The Development Manager supports the trustee with strategic aims and outcomes, identifying and developing areas of opportunity. Her focus is to develop programs within the Northern communities to improve their lives. She provides a leadership role and the co-ordination of the two community centres. However all final decisions are made by the board on key issues and strategic direction.

Trustee Induction and Training

New Trustees undergo orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events which facilitate the undertaking of their role. The Trust is always keen to attract new Trustees to its board.

The Trust Objectives

The Trust was created for the promotion of economic, environmental and social regeneration of the primary area. The objectives concentrate on five major areas:

- i. Helping people into work.
- ii. Supporting small and emerging businesses and social enterprises.
- iii. Supporting voluntary and community groups.
- iv. Improving the quality of life in communities.
- v. Developing the Trust's sustainability.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake, whilst ensuring resident and community voice is listened, heard and action follows using coproduction.

NORTH DONCASTER DEVELOPMENT TRUST

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

Continuing Uncertainty

As with previous recent years, this year continued to be challenging for many Third Sector organisations; Covid 19 has had a significant impact for North Doncaster Development Trust, along with many similar organisations. The board and staff continue focused on building the Charity and utilising the assets of the organisation to create sustainability, therefore removing the dependency on external funding. However, the board and staff increasingly recognise the need to explore new areas of funding as a micro-charity to enable community activities and support our fellow charities and community groups.

This year the impact of Covid 19 has caused the Trust to stop a wide range of community activities including lock down of our two buildings and stopping our community transport: creating financial pressures and staff concerns. The board, staff and volunteers have not let Covid 19 stop their passion for supporting our communities and we quickly bought in new volunteers, took on a local foodbank created during the first lockdown and worked with partners to support the clinically extremely vulnerable with food parcels, prescriptions and travel to vaccinations. We successfully secured a number of small funding amounts to strengthen the community development required to understand the need of the residents. We worked closely with key partners and Doncaster Council to build a community collaborative; this is working well and there is a shared vision to develop collective funding bids.

The development of Bullcroft Memorial Hall and Bentley Resource Centre continues to be a primary focus for the organisation, creating community centres for local activities and wellbeing, and ensuring sustainability for the trust. Both buildings have had challenges throughout the year but have started to see an increase in revenue from ad-hoc bookings with residents coming back to community activities as part of a new 'normal' approaches whilst ensuring all Covid health protection measures are in place.

Partnership working is also an integral part of NDDT's focus, working and co-producing with The Ridge Employability College has gone from strength to strength. Bev-Ridge, their community café, is starting to be a great asset for the residents of Doncaster and is a strong partnership supporting young people to gain skills in a different educational environment. This is invaluable to all.

The direct impact of Covid 19 on our community transport was significant, our main users are from vulnerable groups, therefore not able to travel for greater part of the year. The development of community transport is high on our agenda; we are working with local community groups to support the reduction of loneliness and social isolation and increased well-being.

NORTH DONCASTER DEVELOPMENT TRUST

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Unique Position of the Trust

The Trust remains in a unique position in North Doncaster in having an umbrella perspective and has utilised this to develop several projects to support the organisations aims. Through the recognition and reputation of the trusts previous activities, the organisation finds itself in a good position to support and offer advice to smaller organisations within the community.

Business Sector Development

Brooklands Trading Estate work units are partly owned by the Trust. Discussions which started in 2015 continue with the individual shareholders of Brooklands. Conversations have continued throughout this year and the board are looking to have a resolution in place factoring in the constraints of the original funding bodies.

A Widening Financial Portfolio

As with many Third Sector organisations, every year brings further challenge. It is no different for NDDT. The Trust continues the process of moving from grant support to self sufficiency, which, in turn has enabled it to continue or develop previously grant aided projects. The Trust has a mixture of funding in its portfolio including a variety of contracts, grant aided projects, income from the Resource Centres and interest on capital.

Dedication

The staff, volunteers and Board have continued to work hard to deliver existing projects, prepare funding bids and successfully develop new opportunities under the increasingly difficult economic circumstances facing all sectors, and particularly the third sector. The Trust continues to investigate ways to develop, maintain and enhance its strengths. This requires commitment from all. As ever, the Trustees would like to thank everyone who contributed to the Trust's ongoing operational success, in particular the staff who have worked incredibly hard in difficult times and with great commitment.

Financial review

The financial results of the charity are set out on pages 8 to 18. At 31st March 2021 the accounts show the Trust to be in a financial position with net assets of £561,535 of which £29,035 are unrestricted. The value of the Balance Sheet has increased over the year by £32,927. The Trust's dependence on grant funding has reduced significantly but it has benefited from some small projects being funded by grant-making bodies. Unrestricted funding comes through a wide variety of activities. The accumulated reserves have been invested primarily in savings accounts chosen to provide appropriate security in uncertain financial markets.

The expenditure over the last year continues to see the development of activities that meet the needs of deprived people living in the Doncaster area. Community Transport and The Bullcroft Memorial Hall are good examples of this, both of which have been successful in gaining additional funding to support projects in 2018.

The main concern for the Trust remains the development of earned income so that the Trust can be self sufficient and can provide an infrastructure that supports the needs of communities and their organisations.

It is felt that there is still an important role for the Trust to play in this area. Unrestricted funds represent the Trust's working reserves that helps us to ensure that we are able to continue with our obligations in the event of a shortfall in income or a sudden upturn in expenditure. The balance of unrestricted funds at 31 March 2021 represents a figure equating to approximately three months of operating income in line with Charity Commission recommendations. The Trustees regard this as satisfactory and a necessarily prudent approach. However, the reserves policy is reviewed regularly by the board.

NORTH DONCASTER DEVELOPMENT TRUST

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Risk management

The Trustees have reviewed the major risks to which the charity is exposed and systems have been established to mitigate those risks. These are reviewed periodically. The approach to addressing risk is in a broad context, with emphasis on strategic and reputational risks in addition to the more familiar areas of operational and financial risks, compliance with statutory requirements and internal control procedures. During the year our risk management has focused on a variety of issues ranging from safeguarding assets in a difficult investment market to addressing health and safety procedures.

Looking to the future

As referred to earlier the Memorandum and Articles of Association have been rewritten to better suit the challenges the organisation faces moving forward; this includes having a smaller number of Trustee. The numbers of trustees have reduced over the last two years and in view of this adverts have been issued prior to the AGM to attract new Board Members with certain skills to further strengthen the Board of Trustees. New trustees are always welcome.

Structure, governance and management

Governing document

The charity's governing document is its Memorandum and Articles of Association, dated 29th January 2003, which were revised in January 2016 at the Annual General meeting, where the board agreed to reduce the trustee board members to a maximum of 12.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr J M P Burke	(Resigned 25 November 2020)
Mrs B M Gill	
Mr C M Hogarth	
Mr J Mounsey	
Mrs V Powell-Hoyland	
Ms D M Foster	(Resigned 9 June 2021)
Mrs L E Wagstaff	(Appointed 14 April 2020)
Mrs I Beech	
Mr S Denman	(Appointed 1 October 2020)

Recruitment and appointment of new trustees

There were various trustees who have both been appointed, and have resigned, since the year end. These can be seen above.

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.

NORTH DONCASTER DEVELOPMENT TRUST

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Organisational structure

The charity is governed by a Board of Trustees, which can have up to 12 members, and is responsible for setting the strategic direction of the organisation and establishing policy. The Board meets regularly and sub-committees are formed as necessary. The Community Co-ordinator, appointed by the Trustees, manages the day to day operations of the charity and facilitates effective operations; she has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and project development. However all final decisions are made by the board on key issues and strategic direction.

The board made a decision in September 2016 to restructure the organization. This affected 3 staff members who all took voluntary redundancy. The Community Co-ordinator was then appointed to work on the community development and management of sites. The restructure was essential due to the large staff overhead cost which required reducing to fit in line with the current economic situation.

New Trustees undergo orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events which facilitate the undertaking of their role. The Trust is always keen to attract new Trustees to its board.

Related parties

The charity has no related parties with whom it deals with.

The Trustees report was approved by the Board of Trustees.

Mrs V Powell-Hoyland

Trustee

Dated: 20 December 2021

NORTH DONCASTER DEVELOPMENT TRUST

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of North Doncaster Development Trust for the purpose of company law, are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

NORTH DONCASTER DEVELOPMENT TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH DONCASTER DEVELOPMENT TRUST

I report to the trustees on my examination of the financial statements of North Doncaster Development Trust (the charity) for the year ended 31 March 2021.

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

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.

Brearley & Co Accountants Limited

Chartered Certified Accountants
39/43 Bridge Street
Swinton
Mexborough
South Yorkshire
S64 8AP

Dated: 20 December 2021

NORTH DONCASTER DEVELOPMENT TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds	Designated funds	Restricted funds	Total 2021	Total 2020
	Notes	£	£	£	£	£
<u>Income and endowments from:</u>						
Donations and legacies	3	94,597	-	-	94,597	17,402
<u>Charitable activities</u>						
North Doncaster Community Transport Project		8,133	-	-	8,133	35,765
Bentley Resource Centre		50,569	-	-	50,569	47,155
Bullcroft Memorial Hall		17,318	-	-	17,318	30,937
Investments	4	24	-	-	24	100
Other income	5	-	-	-	-	1,200
Total income		170,641	-	-	170,641	132,559
<u>Expenditure on:</u>						
Charitable activities	6	134,714	-	3,000	137,714	159,493
Net income/(expenditure) for the year/ Net movement in funds		35,927	-	(3,000)	32,927	(26,934)
Fund balances at 1 April 2020		(6,892)	107,500	428,000	528,608	555,542
Fund balances at 31 March 2021		29,035	107,500	425,000	561,535	528,608

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

All income and expenditure derive from continuing activities.

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

NORTH DONCASTER DEVELOPMENT TRUST

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9	386,470		391,725	
Investments	10	75,000		75,000	
		<u>461,470</u>		<u>466,725</u>	
Current assets					
Debtors	11	29,003		40,531	
Cash at bank and in hand		163,269		63,893	
		<u>192,272</u>		<u>104,424</u>	
Creditors: amounts falling due within one year					
Taxation and social security		747		667	
Other creditors	12	91,460		41,874	
		<u>92,207</u>		<u>42,541</u>	
Net current assets		100,065		61,883	
Total assets less current liabilities		<u>561,535</u>		<u>528,608</u>	

NORTH DONCASTER DEVELOPMENT TRUST

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Income funds					
Restricted funds			425,000		428,000
<u>Unrestricted funds</u>					
Designated funds		107,500		107,500	
General unrestricted funds		29,035		(6,892)	
		<u> </u>		<u> </u>	
			136,535		100,608
			<u> </u>		<u> </u>
			561,535		528,608
			<u> </u>		<u> </u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

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

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

The accounts were approved by the Trustees on 20 December 2021

Mrs V Powell-Hoyland
Trustee

Company Registration No. 04864374

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

North Doncaster Development Trust is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Bentley Resource Centre, High Street, Bentley, Doncaster, South Yorkshire, DN5 0AA.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

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

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

Property & improvements	4% straight line
Fixtures, fittings & equipment	15% to 50% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

Basic financial assets

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

Basic financial liabilities

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

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

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

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.9 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Total
	2021 £	2020 £
Government grants received	94,597	17,402

4 Investments

	2021 £	2020 £
Interest receivable	24	100

5 Other income

	Unrestricted funds	Total
	2021 £	2020 £
Net gain on disposal of tangible fixed assets	-	1,200

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6 Charitable activities

	2021 £	2020 £
Staff costs	59,888	70,131
Depreciation and impairment	5,256	11,936
Training, secondments and other staff costs	719	832
Premises costs	28,823	28,901
Repairs and cleaning	2,322	6,525
Printing and stationery	313	413
Postage and telephone	1,574	1,642
Sundries	655	2,864
Computer and internet costs	5,780	5,253
Legal and professional	7,276	6,932
Motor expenses	8,166	15,591
Insurance	6,411	6,306
Direct project costs	9,986	279
Bank charges and interest	545	1,048
Bad debts	-	840
	<u>137,714</u>	<u>159,493</u>
	<u>137,714</u>	<u>159,493</u>
Analysis by fund		
Unrestricted funds	134,714	154,993
Restricted funds	3,000	4,500
	<u>137,714</u>	<u>159,493</u>
For the year ended 31 March 2020		
Unrestricted funds	154,993	
Restricted funds	4,500	
	<u>159,493</u>	

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2020 - £Nil). Also, none of them were reimbursed any travelling expenses during the year (2020 - £Nil).

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	8	8
	<u>8</u>	<u>8</u>
Employment costs	2021	2020
	£	£
Wages and salaries	59,888	70,131
	<u>59,888</u>	<u>70,131</u>

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Tangible fixed assets

	Property & improvements	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	472,314	193,899	65,690	731,903
At 31 March 2021	472,314	193,899	65,690	731,903
Depreciation and impairment				
At 1 April 2020	81,433	193,054	65,690	340,177
Depreciation charged in the year	4,893	363	-	5,256
At 31 March 2021	86,326	193,417	65,690	345,433
Carrying amount				
At 31 March 2021	385,988	482	-	386,470
At 31 March 2020	390,880	845	-	391,725

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

10 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2020 & 31 March 2021	75,000
Carrying amount	
At 31 March 2021	75,000
At 31 March 2020	75,000

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	20,948	27,856
Other debtors	956	2,278
Prepayments and accrued income	7,099	10,397
	<u>29,003</u>	<u>40,531</u>

Other debtors consist of VAT repayable £956 (2020 - £2,278).

12 Other creditors falling due within one year

	2021 £	2020 £
Trade creditors	8,071	13,123
Other creditors	3,568	7,959
Accruals and deferred income	79,821	20,792
	<u>91,460</u>	<u>41,874</u>

Other creditors consist of bonds held £3,568 (2020 - £1,810) and grant income £Nil (2020 - £6,149).

NORTH DONCASTER DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

13 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:					
Tangible assets	36,470	-	350,000	386,470	391,725
Investments	-	-	75,000	75,000	75,000
Current assets/(liabilities)	(7,435)	107,500	-	100,065	61,883
	<u>29,035</u>	<u>107,500</u>	<u>425,000</u>	<u>561,535</u>	<u>528,608</u>