

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

CONTENTS

	Page
Trustees report	1 - 7
Accountants' report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 17

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

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
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
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

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
	107,688	588,039	695,727
	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
	84,007	610,693	694,700