DONCASTER CULTURE AND LEISURE TRUST

England & Wales · Charity number 1103465

Details

Other names	DONCASTER DOME LEISURE TRUST
Status	Registered
Legal form	Charitable company
Company number	04410993
Registered	2004-04-28
Register	View on the Charity Commission register

Contact

Address	The Dome Doncaster Leisure Park Bawtry Road Doncaster DN4 7PD
Phone	01302370777
Email	enquiries@dclt.co.uk
Website	www.dclt.co.uk

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Activities

Objects: THE COMPANY'S OBJECTS ARE:-(I) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE METROPOLITAN BOROUGH OF DONCASTER AND ITS ENVIRONS BY THE PROVISION OF FACILITIES FOR RECREATION AND LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE;(II) TO PROMOTE AND PRESERVE GOOD PHYSICAL AND MENTAL HEALTH;(III) THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC BY THE AID ESTABLISHMENT FUNDING OR SPONSORSHIP OF BURSARIES SCHOLARSHIPS OR GRANTS TO ANY PERSON OR PERSONS, INSTITUTION, ASSOCIATION OR CORPORATE BODY FOR THE PURPOSE OF FURTHERING THE OBJECTS OF THE COMPANY;(IV) TO PROMOTE, MAINTAIN, IMPROVE AND ADVANCE PUBLIC EDUCATION BY THE ENCOURAGEMENT OF THE ARTS, INCLUDING THE ARTS OF SINGING, MUSIC, DANCE, DRAMA AND MIME AND TO FORMULATE, PREPARE AND ESTABLISH SCHEMES THEREFOR;(V) THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY THE PROVISION OF FACILITIES FOR PLAYING PARTICULAR SPORTS;(VI) THE RELIEF OF POVERTY IN CASES OF NEED HARDSHIP OR DISTRESS AND TO ASSIST PERSONS WHO THROUGH THEIR SOCIAL AND ECONOMIC CIRCUMSTANCES ARE IN NEED AND UNABLE TO GAIN EMPLOYMENT.

Activities: The charity exists to manage the leisure and entertainment experience to improve the lives and wellbeing of our clients and their communities. Principally we target ourselves with promoting the benefit of the inhabitants of Doncaster and its environs by the provision of facilities for the recreation and leisure time occupation in the interests of social welfare.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** METROPOLITAN BOROUGH OF DONCASTER AND ITS ENVIRONS
- Doncaster

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£24,174,996	£22,663,866	£11,640,143	300
2024-03-31	£23,970,551	£19,187,381	£8,955,013	298
2023-03-31	£19,077,553	£18,242,526	£3,795,843	243
2022-03-31	£15,664,025	£15,260,723	£-748,184	300
2021-03-31	£14,518,151	£11,812,537	£-2,190,486	209

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Trustees

Name	Role	Appointed
ANDREW RUSSELL BURDEN	Chair	
Adrian Phillip Walters		2025-04-14
DONCASTER COUNCIL		
Ian James Kendall		2025-04-14
Marek Gutowski		2017-05-03
Melanie Hewitt		2021-05-15
Nigel Ball		2021-05-21
PETER GLEADHALL		2011-11-29
RICHARD BYRNE		

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DONCASTER CULTURE AND LEISURE TRUST

England & Wales - Charity number 1103465

Accounts

DONCASTER CULTURE AND LEISURE TRUST

(Company Registration Number: 04410993)

ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

DONCASTER CULTURE AND LEISURE TRUST

CONTENTS

	Page
Directors'/trustees' report	1 – 9
Statement of trustees' responsibilities	10
Independent auditor's report	11 - 13
Consolidated statement of financial activities	14
Charity statement of financial activities	15
Balance sheet	16
Consolidated cash flow statement	17 - 18
Notes to the financial statements	19 – 38

DONCASTER CULTURE AND LEISURE TRUST

DIRECTORS'/TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2025.

Reference and administrative details

Charity Number:	1103465
Company number:	4410993
Registered Office:	The Dome Doncaster Leisure Park Bawtry Road Doncaster DN4 7PD
Auditor:	Hawsons Chartered Accountants 5 Sidings Court White Rose Way Doncaster DN4 5NU

Bankers:	Barclays Bank plc 10 Pound Walk Doncaster DN4 5HJ	Co-operative Bank plc South Yorkshire Business Centre Fountain Precinct Balm Green Sheffield S1 2JZ
Legal Advisors:	Employment Law Schofield Sweeney Church Bank House Church Bank Bradford BD1 4DY	Corporate and Commercial Schofield Sweeney Church Bank House Church Bank Bradford BD1 4DY

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are referred to as its trustees.
The trustees serving during the year and since the year end were as follows:

Elected trustees:	A Burden (Chair) R Byrne P Gleadhall M Gutowski M Hewitt T Jones – resigned 12/09/2025 B Roberts – resigned 19/02/2025
Doncaster Council nominee	Cllr Nigel Ball

DONCASTER CULTURE AND LEISURE TRUST

DIRECTORS'/TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trusts' Officers are:

Chief Executive	M Hart
Chief Operating Officer	C Hone
Chief Financial Officer	M Brookes
Secretary	Schofield Sweeney LLP

Structure, Governance and Management

Governing Document

Doncaster Culture and Leisure Trust (DCLT) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9 January 2002. It is registered as a charity with the Charity Commission. As a company limited by guarantee there are no shares in which the trustees have an interest.

Appointment of trustees

As set out in the Articles of Association, the number of trustees shall be not less than seven. Both elected trustees and the Council nominated trustee are appointed to serve for a period of three years. At the expiry of his/her term of appointment each elected trustee may offer himself/herself for a further term of three years. The Council nominated trustee may be replaced by the Council at any time.

Prior to the Annual General Meeting, all members are advised of any existing trustee whose term of office is complete and whether or not they wish to offer themselves for another term. Their appointment for a further term is determined at the AGM.

Applications from new trustees, as required, are sought by public advertisement or recommendation, having regard to the most recent trustee skills audit. Through the financial years, the Chair have been working with the Executive have reviewed the structure of the organisation and conducted a skills gap. This has seen a proactive recruitment process for Trustees in the fields of culture, health and capital development to build capacity within the Trustee body.

Nominees appointed by Doncaster Council are subject to the appointment processes of that body and the guidelines on appointment to public office as they apply to local government nominees.

Trustee induction and training

New trustees undergo induction training to brief them on their roles and responsibilities as well as their legal obligations under charity and company law. Training also covers the company funding arrangements, business planning and financial performance monitoring. During the induction process they are introduced to key staff.

Updates and refresher training is organised as appropriate for existing trustees.

Organisation

The board of trustees administers the charity and operates several meetings across a schedule to ensure good governance.
The General Purposes Committee meets quarterly and keeps under review all matters of governance and risk management and gives greater scrutiny to financial accounts and budgets. Through the year, additional meetings were held with the executive to maintain support and scrutiny as the company commenced the full reopening of the company.
The main Board meets quarterly and reviews company performance against the annual strategy. This is supplemented by meetings of the other subsidiary companies.

Meetings take place between the Executive of DCLT with colleagues within a range of departments in the local authority. The meetings cover company performance and future planning regarding both opportunity and risk, while also considering wider thematic subjects such as culture, physical activity and the building of capacity of voluntary sector.

A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for all operational matters.

The Chief Executive is supported by the Chief Operating Officer and the Chief Financial Officer in delivering the strategic aims of the charity.

Related parties

The charity works closely with the City of Doncaster Council in developing and delivering a successful leisure, physical activity and culture strategy for the borough and wider area. In addition to these strategic themes, the Trust also supports the voluntary sector of the City of Doncaster through the Social Isolation.
Of the company portfolio, 10 buildings operated by the Trust are owned by the Council and monies are made available by them to the charity for maintenance of the assets as well as revenue subsidy towards the provision of its charitable objectives.

The charity has three wholly owned subsidiaries, which support strategic and operational delivery of the portfolio:

- Doncaster Conferences Catering and Events Limited, established to operate the catering, events, conferences and exhibitions facilities at DCLT venues. Business development under the trading arm has seen two new venues added to the portfolio since conception.
- Doncaster Performance Venue Ltd was established to operate the CAST theatre, which opened its doors to the public in September 2013.
- Cast Events Ltd, established to operate the catering at Cast

Risk Management

The trustees have a risk management strategy which is reviewed quarterly by the Leadership Team and on annual basis by the Board of Trustees.
Risks are scored, and the necessary systems and procedures required to mitigate those risks are identified.
The Leadership Team continues to develop procedures to assess risk in conjunction with the General Purposes Committee, led by Trustees.

The company remains alive to the challenging trading conditions within the sectors we operate has developed a robust response to risk and the charitable company is subject to regular review through internal challenge and the types of impacts which the charitable company faces include:

- Loss or reduction of local authority support.
- Decisions to withdraw or close services due to contractual changes.
- Loss of key personnel that impact on the strategic direction of the organisation.
- Staff and Board member recruitment and retention problems.
- Recovery of key funding streams.
- Instability or loss of key of suppliers.

Objectives and Activities

DCLT is the preferred contractor by the local authority for the provision and delivery of leisure, physical activity, and culture in Doncaster. The charity's vision is to increase opportunities for and participation in sport and culture to improve the lives and wellbeing of our clients and their communities.

The charity exists to manage the leisure and entertainment experience to improve the lives and wellbeing of our clients and their communities. Principally we target ourselves with promoting the benefit of the inhabitants of Doncaster and its environs by the provision of facilities for the recreation and leisure time occupation in the interests of social welfare.

In achieving our wider purpose, the charity aims to support people overcome the negative impacts of mental health, inequality, and isolation.
The charity's scope of work and reach has developed to include management and strategic support of wider Team Doncaster initiatives. These include:

- Doncaster Social Isolation Alliance, Consortium lead
- Right Up Our Street, Consortium lead
- Doncaster Grand Theatre steering group, preferred bid lead

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.
The trustees also confirm that they have complied with the duty in Section 4 of the Charities Act 2011.

The objectives of the charity are:

1. To promote the benefit of the inhabitants of the Metropolitan Borough of Doncaster and its environs by the provision of facilities for the recreation and leisure time occupation in the interest of social welfare.

2. To promote and preserve good physical and mental health.

3. The advancement of the education of the public by the aid, establishment, funding or sponsorship of bursaries, scholarships or grants to any person or persons, institution, association, or corporate body for the purpose of furthering the objects of the company

4. To promote, maintain, improve, and advance public education by the encouragement of the arts, including the arts of singing, music, dance, drama, and mime and to formulate, prepare and establish schemes.

5. The promotion of community participation in healthy recreation by the provision of facilities for playing particular sports.

The strategies employed to achieve the charity's objectives are to:

i. Offer the widest programme of activities across leisure, physical activity, and culture for people of all ages who live, work, learn or visit Doncaster.

ii. Deliver a range of pricing options – peak, off peak, concessions etc to keep prices affordable and improve participation,

iii. Work in partnership with other agencies to tackle specific issues to ensure accessibility to our programmes and venues,

iv. Introduce several initiatives to improve customer and other stakeholder feedback and engagement opportunities in order to improve services.

v. Ensure staff are well trained and motivated to deliver a high-quality service.

The Trust's Business Plan was renewed for delivery from April 2024 and this stated the strategic intent to pivot the company to health and wellbeing offer, while maintaining commercial objectives to underpin charitable objectives. This work has followed the plan and seen the organization further cement the role of DCLT in the fabric of strategic conversations across health, wellbeing, culture and the voluntary sector.

The Trusts' values are:

- **Value our people**
  We have continued to work to improve reward and benefits for our teams. An enhanced benefits package was introduced for all staff, which includes offsetting essential health costs, such as dentist, opticians and hearing, plus additional aspects such as consultant times and 24hr counselling services. Wider improvements to the benefits options were household retailer discounts, all with the aim in mitigating, where possible, the impacts of the cost-of-living crisis for our people.
  Pay was improved for all colleagues, with an average 6.4% pay rise implemented.
  Wider investment in our people has been made through a new, digital learning management system which enhances the mandatory training required for roles, with softer and interpersonal skills through a range of modules that are determined from the personal development reviews of staff.

- **Open and honest in our dealings**

The Trust's approach through the year continues to align with improving access to essential services in the local communities that we serve, without the need to travel outside of a locality. We continue to build on the previous year's work and are pleased to confirm that our social value was £88.12m in 2024-2025, an increase of £27.34m from 2023-2024, which was our baseline.

Regular reporting to the local authority and our customers offers the Trust the opportunity to share the scale of work taking place and the reach of the Trust.
The set of outcomes remain the same and are measured through high-quality evidence of impact are illustrated below:

Outcome Mapping				
Education/Employment	Social	Physical Health	Mental Health	Economic
Reduced cases of NEET (Not in employment, education or training	Reduced incidence of crime	Reduced incidence of hypertension	Reduced incidence of schizophrenia	Facility investment
Reduced school absence	Improved subjective wellbeing	Reduced incidence of diabetes	Reduced incidence of anxiety	Consumer spending
		Reduced incidence of strokes	Reduced incidence of depression	
		Reduced incidence of cancers	Reduced incidence of dementia	
		Reduced incidence of ischemic heart disease		
		Reduced incidence of osteoporosis		

Through our insight, the following valuations were recorded for the full year:

- Impact of physical activity participation programmes delivered by DCLT Leisure Centres including a valuation for subjective wellbeing.
- Economic contributions including facility construction investment, facility use value and consumer expenditure.
- Impact of targeted programmes with a more explicit social impact dimension delivered by DCLT.

The total assessed social value generated by DCLT amounts to £88.12 drawn from the following areas of activity:

- Participation Programmes and Wellbeing Valuation £58.06m, an increase of £16.64m
- Economic Contributions £27.47m, an increase of £8.29m
- Targeted Programmes £2.59m, an increase of £2.4m

Based on expenditure of £19.19m this amounts to a social return on investment ratio of £4.59 for each £1 invested, a year-on-year increase of 38%.

This is comparable with the findings of a study commissioned by Sport England which found that for every £1 spent on community sport and physical activity across the whole of England, a return of £3.91 is generated, and evidences he critical role of the Trust in the promotion, delivery and engagement of physical activity, health and wellbeing and reduction of social isolation for our communities, enabling the people of Doncaster to choose how they move, play and access activities to support improvements in their lives.

Operating across Doncaster we acknowledge the challenge we face by working with all stakeholders to respond to the borough's place in the Index of Multiple Deprivation 2019, highlighting nearly 19% of Doncaster's neighborhoods fall within the 10% most deprived in England, and 53% among the 30% most deprived.
Sport England's Active Lives data shows that people from lower socio-economic groups are less likely to be active (53%) than those from more affluent groups (73%).

As such, the investment and effort required to engage those from more disadvantaged neighborhoods is typically higher than it is for those from more affluent areas.

- **Innovative and Commercial**
  The major investment program, funded by The City of Doncaster of council provides the platform for the Trust to improve our venues and introduce new facilities and activities to drive economic recovery, to achieve a substantial reduction in revenue funding from April 2026. The capital program is underpinned by a replacement plan for fitness equipment which responds to each individual community and not a 'one size' fits all approach.

- **Customer Focused**
  The Trust has endeavored to maintain communities at our core. Reaching and listening to our customers has improved through a restructuring of the operational structure at leisure venues offering a venue point of contact for all customer feedback. This emerging strategy has seen the re-introduction of focus groups at all venues with group engagement on a range of facility conservations.

The business strategy and associated budgets for 2024-2025, built on the Choose brands, which have seen considerable growth in the year, particularly within our Choose Fitness brand, where investment in Choose Balby and Rossington have seen membership numbers double in size.
At the heart of all projects are 3 principles:

1. Investment that will generate additional income in the future
2. Investment that will save costs in the future
3. Investment that will make the organisation more efficient, increase or save capacity

The venues invested in the year were:
Adwick Leisure Centre
Choose Fitness, Balby
Rossington Leisure Centre
Thorne Leisure Centre

The capital investment in Thorne Leisure Centre and The Dome is of significance with a combined financial envelope of circa £21m. This will see fundamental business improvements focused on preserving the assets for a 15–20-year window.

The organisation has continued to grow capacity through the recruitment of new staff as programs and venues have been restored or reopened.

Recruitment has stabilized in some areas of the organisation, with a refocused approach of localized advertising and targeted campaigns for roles such as swimming instructor through free courses.

It is the policy of DCLT to treat all employees and job applicants fairly and equally regardless of their sex, sexual orientation, marital status, race, colour, nationality, ethnic or national origin, religion, age, disability, or union membership status. The policy applies to recruitment and selection, terms and conditions of employment including pay, promotion, training, transfer, and every other aspect of employment.

Applications for employment by disabled persons are always fully considered and in line with the Disability Symbol commitments, DCLT will interview all applicants with a disability who meet the minimum criteria for a job vacancy and consider them on their abilities. DCLT will ensure there is a mechanism in place to discuss at any time, but at least once a year, with disabled employees what can be done to make sure they can develop and use their abilities and will make every effort when employees become disabled to ensure they stay in employment. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical with that of other employees.
The Chief Funding and Information Officer attends The Ethnic Culture Fusion Network, aimed at promoting shared responsibility in responding to improved representation at all levels in the organisation and work is ongoing to develop our equality, inclusivity and diversity program of works.

Pension
The transfer of leisure facilities from Doncaster Council on 1st April 2011 also included the transfer of those staff employed at the centres. To facilitate this and protect the employment terms and conditions of those staff involved, DCLT became an admitted body of South Yorkshire Pension Authority. A further tranche of staff was transferred from the Council in September 2013 when the CAST theatre (Doncaster Performance Venue, a charitable subsidiary of DCLT) began trading. The pensions asset in relation to transferred staff amounted to £1,262,000 on 31st March 2025.

Culture
The Trust leads on several strands of work that sit outside of the core contract with the local authority and the company's role in developing the culture offer, expanded throughout the year.

Right Up Our Street (RUOS)
Doncaster's Creative People & Places project funded by Arts Council England delivered a number of community and place making events, culminating in the DN Light Festival in November 2024, which is programmed and curated by the communities of Doncaster. The event was attended nationally and elevated the work of RUOS.

The Trust is the lead Consortium partner, and the Chief Executive chairs the Consortium and supports the Director of RUOS and her team.
The project is currently in Phase 4 and funding has been secured for a new Phase 5 funding from April 2026.

Cast
Cast is delivered strategically and operational by Doncaster Performance Venue Ltd, which has its's own leadership team and Board of Trustees.

In September 2025, 6 of our Trustees resigned over a disagreement about an ongoing repair issue with our building.

The board remained quorate at all times, one on the resigning Trustees rejoined the board and has been joined by a further 2.

We are actively looking for new Trustees and are undergoing a skills audit at present. We are working with both Art Council England and City of Doncaster Council to help us with this recruitment.
At no time was the day to day running of the charity affected.

Doncaster Cultural Strategy
The Chief Executive is a member of the Culture Portfolio Board which is strategically steering the delivery of the culture program in the city. The publication of a new strategy for Doncaster has been curated by the 'engine room', a small strategic group made of The City of Doncaster, Doncaster Community Arts and Doncaster Culture & Leisure Trust.

The Chief Executive of Doncaster Culture & Leisure Trust represents Doncaster on a regional and national platform within the creative industries..

Doncaster Grand Theatre
The Chief Executive is a member of the Doncaster Grand Theatre Steering group and has led a successful funding bid to Theatres at Risk Trust to engage consultants to establish options for the governance and business strategy for the venue operation.

Social Objectives

To support networks in the borough to help Doncaster become the least loneliest place in England

DCLT is the lead consortium partner of Doncaster Social Isolation Alliance and with anchor organisations such as Citizen's Advice and Age UK continue to support the third sector throughout the year. Due to the company infrastructure, funding was committed to the Alliance and disseminated to organisations to continue to deliver food banks, community activity or sustain small, sole trader organisations within the voluntary sector.
In addition to delivery, further funding bids on behalf of the sector continue to take place and the Alliance is committed to a recovery plan for the third-sector organisations.

Partnerships

Senior Officers of the company hold a range of places on strategic groups and/or Boards to enhance both the company's delivery but also support local strategic goals.

Detailed below are a range of partnerships that the Trust is represented on:

Get Doncaster Moving	Board Member
Doncaster Cultural Portfolio	Board Member
Doncaster Music Hub	Chair
Community Leisure – NE Region	Partnership Member
CDC Health and Wellbeing Board	Board Member
Neighborhood Health Strategic Group	Partnership Member

Financial Review

The costs of providing our charitable activities are targeted to be in part, defrayed by monies gift-aided to us from the profits made by our trading subsidiary, DCCE. In 2024/2025, DCCE made a gift aid contribution of £519,490 from profits generated in 2023/2024.

The charity received an underwriting from Doncaster Council to support its leisure charitable objectives in the form of a management fee. The fee for 2024/25 was £2,145,000 to support revenue costs.

The council have substantially supported the Trust in providing additional funding to ensure the viability and going concern status of the company from April 2024 through to March 2025.
There is a confirmed commitment of a £1,760,128 underwriting for the group of companies for 2025-2025.

Net incoming resources for the charity for 2024/25 were £1,674,104. This figure reflects the funds received in year for the extensive capital program that are still in progress. The accounting adjustments required by Financial Reporting Standard 102 (FR102) (Retirement Benefits)', however, is for an actuarial gain on the pension fund of £1,262,000.
Total surplus carried forward, therefore, is £10,323,529.

The total amount of incoming resources including grants and donations in the year was £17,504,669.

Of this, £6,102,727 was restricted fund income.

Capital Maintenance and Investment

As owners of the buildings, Doncaster Council fund capital works needed to maintain them to a high standard.
Team Doncaster Strategy places locality services front and centre and as such the notion to protect leisure assets in communities has been embraced by Doncaster Council.

Funding has been allocated for a number of long-term projects which commenced throughout the financial year. This funding was £5,625,463 for 2024/25.

Investment Powers and Policy

The trustees, having regard to the liquidity requirements of operating its facilities, and to the reserves policy, have a policy of retaining balances in interest bearing deposit accounts when possible.

Reserves policy

The pension liability is underwritten by Doncaster Council. The reserves policy seeks to address remedial risk. Currently our strategy has been to safeguard against reduced income (through a variety of assessed risks) and increased costs (again through a variety of assessed risks).
The reserves policy is as follows:

'The Trust recognises a number of risks to our ability to maintain continuous high-quality leisure provision to our clients and their communities throughout the year. In order to safeguard against loss of income and/or increased costs based on our assessment of these business risks, the Trust requires a level of reserves.
The Trust also acknowledges a possible requirement for funding future capital expenditure outside the Council's responsibilities as landlord.
The level of reserves needed, based on the above is equivalent to one month's turnover for DCLT (and one month's contribution for DCCE).'

The actual reserves at 31 March 2025 showed £10,323,529.

Trustees' responsibilities in relation to the financial statements

The trustees' responsibilities in relation to the financial statements are set out in the "Statement of Trustees' Responsibilities".

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- Business strategies and annual budget approved by the trustees
- Regular consideration by the trustees of financial results, variance from budgets, non-financial performance indicators and benchmarking review.
- Delegation of authority and segregation of duties
- Identification and management of risks

The trustees have reviewed the adequacy of the charity's current internal controls and are pleased to report these conform to guidelines issued by the Charity Commission

Provision of information to auditors

So far as each of the trustees is aware at the time the report is approved:

- there is no relevant audit information of which the company's auditors are unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report was approved by the board on 18th December 2025 and signed on its behalf.



A Burden
Director

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are directors of Doncaster Culture and Leisure Trust for the purposes of company law) are responsible for preparing the trustees' annual report (including the strategic report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and parent charity and of the incoming resources and application of resources, including its income and expenditure, of the group and parent charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and accounting 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the group and parent charity and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011 and regulations made under the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the group and parent charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DONCASTER CULTURE AND LEISURE TRUST

Opinion

We have audited the financial statements of Doncaster Culture and Leisure Trust (the "parent charitable company") and its subsidiaries (the "group") for the year ended 31 March 2025 which comprise the Group and Parent Charity Statements of Financial Activities (including Income and Expenditure Accounts), the Group and Parent Charitable Company Balance Sheets, the Group Cash Flow Statement and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2025 and of the group's and the parent charitable company's incoming resources and application of resources, including the group's and the parent's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issues.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant section of this report.

Other information

The other information comprises the information included in the Directors'/Trustees' Report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors'/Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees responsibilities statement set out on page 10, the trustees (who are also directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and those responsible for legal compliance procedures to obtain an understanding of the legal and regulatory framework applicable to the entity and how the company complies with that framework, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud; and
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud and non-compliance with laws and regulations; and
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Reviewing board minutes; and
- Identifying and testing journal entries, in particular any journal entries posted within unusual account combinations or posted by senior management.

There are inherent limitations in the audit procedures described above and the more removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Hawsons

Daniel Wood (Senior Statutory Auditor)
For and on behalf of Hawsons Chartered Accountants, Statutory Auditor
5 Sidings Court
White Rose Way
Doncaster
South Yorkshire
DN4 5NU

18th December 2025

DONCASTER CULTURE AND LEISURE TRUST

GROUP STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2025

INCOMING RESOURCES	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources from generated funds:					
Voluntary income					
Grants and donations	5	77,193	6,102,727	**6,179,920**	7,043,002
Activities for generating funds					
Commercial trading operations	4	4,014,615	178,780	**4,193,395**	4,103,100
Investment income	6	12,701	-	**12,701**	9,044
		4,104,509	**6,281,507**	**10,386,016**	11,155,146
Incoming resources from charitable activities:					
Operation of leisure facilities	7	11,643,980	-	**11,643,980**	11,209,035
Support from local authority	3	2,145,000	-	**2,145,000**	1,606,370
TOTAL INCOMING RESOURCES		**17,893,489**	**6,281,507**	**24,174,996**	23,970,551
RESOURCES EXPENDED					
Costs of generating funds:					
Commercial trading operations	4	3,450,278	-	**3,450,278**	3,296,878
Charitable activities:					
Operation of leisure facilities	9	14,306,422	4,960,226	**19,266,648**	15,985,272
Taxation		(53,060)	-	**(53,060)**	(94,769)
TOTAL RESOURCES EXPENDED		**17,703,640**	**4,960,226**	**22,663,866**	19,187,381
MOVEMENT IN TOTAL FUNDS FOR THE YEAR					
Net incoming/(outgoing) resources		**189,849**	**1,321,281**	**1,511,130**	4,783,170
Pension scheme actuarial gains	23	1,174,000	-	**1,174,000**	376,000
TOTALSURPLUS FUNDS BROUGHT FORWARD		**283,247**	**8,671,766**	**8,955,013**	3,795,843
TOTAL SURPLUS FUNDS CARRIED FORWARD		**1,647,096**	**9,993,047**	**11,640,313**	8,955,013

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

The notes on pages 19 to 38 form part of these financial statements.

DONCASTER CULTURE AND LEISURE TRUST

CHARITY STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2025

INCOMING RESOURCES	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources from generated funds:					
Voluntary income					
Gift aid	4	519,490	-	**519,490**	343,559
Grants and donations	5	27,539	6,102,727	**6,130,266**	7,000,499
Investment income	6	11,592	-	**11,592**	9,044
		558,621	**6,102,727**	**6,661,348**	7,353,102
Incoming resources from charitable activities:					
Operation of leisure facilities	7	8,604,152	-	**8,604,152**	**8,363,112**
Support from local authority	3	2,145,000	-	**2,145,000**	1,606,370
TOTAL INCOMING RESOURCES		**11,307,773**	**6,102,727**	**17,410,500**	17,322,584
RESOURCES EXPENDED					
Charitable activities:					
Operation of leisure facilities	9	11,018,016	4,724,552	**15,742,568**	12,695,480
TOTAL RESOURCES EXPENDED		**11,018,016**	**4,724,552**	**15,742,568**	12,695,480
MOVEMENT IN TOTAL FUNDS FOR THE YEAR					
Net incoming resources		**289,757**	**1,378,175**	**1,667,932**	4,627,104
Pension actuarial gains	23	**1,174,000**	-	**1,174,000**	376,000
TOTAL SURPLUS/DEFICIT) FUNDS BROUGHT FORWARD		**(1,020,956)**	**8,496,384**	**7,475,428**	**2,472,326**
TOTAL SURPLUS/(DEFICIT)FUNDS CARRIED FORWARD		**442,801**	**9,874,559**	**10,317,360**	7,475,430

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

DONCASTER CULTURE AND LEISURE TRUST
REGISTERED NUMBER: 4410993

BALANCE SHEETS
AS AT 31 MARCH 2025

		Group		Charity	
	Note	**2025** £	2024 £	**2025** £	2024 £
FIXED ASSETS					
Tangible	12	**8,871,505**	8,543,274	**8,759,580**	8,436,907
		8,871,505	8,543,274	**8,759,580**	8,436,907
CURRENT ASSETS					
Stocks	14	**102,857**	105,975	**-**	-
Debtors	15	**1,565,781**	1,269,561	**1,164,084**	1,002,204
Cash at bank and in hand		**4,304,481**	3,882,712	**1,908,779**	2,048,532
		5,973,119	5,258,248	**3,072,863**	3,050,736
CREDITORS: amounts falling due within one year	16	**(3,723,814)**	(3,956,174)	**(2,034,416)**	(3,121,878)
NET CURRENT ASSETS/(LIABILITIES)		**2,249,305**	1,302,074	**1,038,447**	(71,142)
TOTAL ASSETS LESS CURRENT LIABILITIES		**11,120,810**	9,845,348	**9,798,027**	8,365,765
CREDITORS:					
Amounts falling due after more than one year	17	**(746,667)**	(933,335)	**(746,667)**	(933,335)
Pension asset	23	**1,266,000**	43,000	**1,266,000**	43,000
NET ASSETS		**11,640,143**	8,955,013	**10,317,360**	7,475,430
FUNDS					
Restricted	19/20	**9,993,047**	8,671,766	**9,874,559**	8,496,384
Unrestricted:	20				
Other charitable funds		**1,647,096**	283,247	**442,801**	(1,020,954)
		11,640,143	8,955,013	**10,317,360**	7,475,430

The Financial Statements were approved and authorised for issue by the Board and were signed on its behalf on 18th December 2025



A Burden
Director

DONCASTER CULTURE AND LEISURE TRUST

CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
Cash flows from operating activities:	**£**	£
Net cash provided by operating activities	**1,684,197**	6,002,639
Cash flows from investing activities:		
Purchase of property, plant and equipment	**(1,075,760)**	(3,363,085)
Disposal of property, plant and equipment	**-**	-
Net cash used in investing activities	**(1,075,760)**	(3,363,085)
Cash flows from financial activities:		
Repayment of loans	**(186,668)**	(186,667)
Repayment of hire purchase	**-**	-
Interest paid	**-**	-
Net cash used in financing activities	**(186,668)**	(186,667)
Change in cash and cash equivalents in the reporting period	**421,769**	2,452,887
Cash and cash equivalents at the beginning of the reporting period	**3,882,712**	1,429,825
Cash and cash equivalents at the end of the reporting period	**4,304,481**	3,882,712
Reconciliation of net income		
to net cash flow from operating activities		
Net income for the reporting period (as per the statement of financial activities)	**1,511,130**	4,783,170
Adjustments for:		
Depreciation charge	**747,529**	575,270
Decrease / (Increase) in stocks	**3,118**	18,211
Decrease / (Increase) in debtors	**(296,220)**	467,560
(Decrease) / Increase in creditors	**(232,360)**	177,428
Employer contributions to defined benefit pension scheme	**(88,000)**	(91,000)
Defined benefit pension scheme operating expenditure	**39,000**	72,000
NET CASH PROVIDED BY OPERATING ACTIVITIES	**1,684,197**	6,002,639

The notes on pages 19 to 37 form part of these financial statements.

CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

Movement in net cash /debt

	At 1 April 2024	Cashflows	Other non-cash changes	At 31 March 2025
	£	£	£	£
Cash and cash equivalents				
Cash	3,882,712	421,769	-	4,304,481
Borrowing				
Debt due within one year	(186,666)	186,667	(186,668)	(186,667)
Debt due after one year	(933,335)	-	186,668	(746,667)
Total	2,762,711	608,436	-	3,371,147

The notes on pages 19 to 37 form part of these financial statements.

1. ACCOUNTING POLICIES

1.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 (FRS102) – second edition published in October 2019, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Trustees are reviewing various means of income generation, including support from the local authority, and expect these will provide adequate resource for the charity to enable delivery of its business plan. The Trustees are confident that the charity's cash flows, projections and forecasts for the next twelve months will be achieved, and in these circumstances consider it appropriate that the charity's financial statements be prepared on a going concern basis.

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Group Financial Statements

The financial statements consolidate the results of the charity and its wholly owned subsidiaries, Doncaster Conferences Catering and Events Limited, Doncaster Performance Venue Limited and Cast Events Limited on a line-by-line basis.

1.3 Incoming Resources

Voluntary income including donations and grants that provide funding are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods: or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from commercial trading activities is recognised as earned when the related goods and services are provided.

Investment income is recognised on a receivable basis.

1. ACCOUNTING POLICIES (continued)

1.3 Incoming Resources (continued)

Income is deferred when advance ticket sales are received in advance of the events to which they relate, or revenues received for annual memberships to be recognised over the period.

1.4 Resources Expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied.

- Costs of generating funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

- Charitable activities include expenditure associated with the fitness and health activities and include both the direct costs and support costs relating to these activities.

- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. staff costs by the time spent and other costs by their usage.

1.5 Irrecoverable VAT

The charity's income is partially exempt for VAT purposes and as such it cannot reclaim all input VAT on goods and services received. There is a charge in the Statement of Financial Activities for the year ended 31 March 2025 of £462,661 (2024: £213,805) relating to non-recoverable VAT.

1.6 Operating Leases

Rentals payable under operating leases are charged on a straight-line basis over the period of the lease.

1.7 Pension

Defined benefit scheme

With effect from 1 April 2011 the company joined and participates in the benefits of the South Yorkshire Pension Fund. The company has accounted for pensions and similar benefits under FRS102. The operating and financing costs of defined benefit plans are recognised separately in the statement of financial activities; service costs are systematically spread over the service lives of employees, and financing costs are recognised in the periods in which they arise. Variations from expected costs, arising from the experience of the plans or changes in actuarial assumptions, are recognised immediately in the statement of financial activities. The costs of individual events such as past service benefit enhancements, settlements and curtailments are recognised immediately in statement of financial activities. The liabilities and, where applicable, the assets of defined benefit plans are recognised at fair value in the balance sheet.

The company also contributes to "Group Personal Pension Plans" providing benefits for employees additional to those from the State. The schemes are unit linked money purchase arrangements with both an employer and employee contribution for each member.

ACCOUNTING POLICIES (continued)

1.8 Tangible Fixed Assets

The company has no “de minimis” in respect of capitalising fixed assets.

Tangible fixed assets are stated at cost less depreciation or in the case where assets are at fair value, cost has been approximated at the present value of the minimum lease payments.

Where assets are acquired at fair value, cost has been approximated at the present value of minimum lease payments.

Depreciation is provided to write off the cost of fixed assets, less their estimated residual values, over their expected useful lives on the following basis:

Facilities improvements	straight line over 20 years
Computers	straight line over 5 years
Motor vehicles	straight line over 5 years
Plant and machinery	straight line over 5 years
Fixtures, fittings and office equipment	straight line over 5 - 20 years

1.9 Leasing and Hire Purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by hire purchase are depreciated over their useful lives. Obligations under such agreements are in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account on a straight-line basis.

1.10 Stocks

Stocks have been valued at the lower of cost and net realisable value.

1.11 Funds Structure

The Trust has restricted funds to account for situations where a donor requires that donations must be spent on a particular purpose or when funds have been raised for a specific purpose.

All funds that are not restricted are unrestricted income funds.

1.12 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

1. ACCOUNTING POLICIES (continued)

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.13 Key judgements and sources of estimation

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on the number of factors.

1.14 Gift aid income

Taxable profits transferred from subsidiaries are recognised as income when the subsidiary has made an irrevocable commitment to the charity to pay tradeable profits.

During the year the charity has received taxable profits from subsidiaries of £519,490 (2024: £343,559).

No further gift aid distribution to the parent charity has been approved in respect of the year ended 31 March 2025.

2. LEGAL STATUS OF THE TRUST

The Trust is a private company limited by guarantee incorporated in England and Wales which has no share capital. The liability of each member in the event of a winding up is limited to £1.

3. RELATED PARTY TRANSACTIONS

The charity is partly funded via a management fee from the City of Doncaster Council (CDC) and by virtue of this indirect control CDC is deemed by the trustees to be a related party. The following additional transactions and balances occurred with CDC during the year:

	Group		Charity	
	2025	2024	**2025**	2024
	£	£	**£**	£
Management fee (Concession agreement)	2,145,000	1,606,370	2,145,000	1,606,370
Funding for maintenance expenditure	5,625,463	6,361,207	4,406,716	6,361,207
Balance due (within debtors)	208,925	99,840	208,925	99,840
Balance payable (within creditors)	-	18,023	-	18,023
Borrowings payable	746,667	933,335	746,667	933,335

CDC has agreed to underwrite the liability of the charity in respect of the charity's participation in the Local Government Pension Scheme and accordingly indemnify the South Yorkshire Pension Authority against losses to the South Yorkshire Pension Fund in the event that the charity is unable to meet such liabilities.

4. FUNDRAISING TRADING FROM THE TRADING ACTIVITIES OF SUBSIDIARIES

4.1 Doncaster Conference Catering and Events Limited

Commercial activities at the culture and leisure facilities are concluded through the charity's wholly owned trading subsidiary, Doncaster Conference Catering and Events Limited (04373252). The company was incorporated on 13 February 2002 in the UK and has an issued share capital of two ordinary shares of £1. The subsidiary gifts its taxable profits to Doncaster Culture and Leisure Trust. Audited accounts are filed with the Registrar of Companies. A summary of trading results is shown below.

	2025	2024
	£	£
SUMMARY PROFIT AND LOSS ACCOUNT		
Turnover	3,363,658	3,474,478
Cost of sales	(2,208,368)	(2,235,620)
Gross profit	1,155,290	1,238,858
Administrative expenses	(874,682)	(723,168)
Other operating income		
Charitable distribution	(519,490)	(343,559)
Corporation tax payable	-	-
Movement in retained profit	(238,882)	172,131

4.2 Doncaster Performance Venue Limited

Doncaster Performance Venue Limited (07980160) (1148432) provides production, presentation and management of artistic and cultural events and activities. The charity is a private charitable company limited by guarantee incorporated in England and Wales and has no share capital. Audited accounts are filed with the Registrar of Companies and the Charity Commission. A summary of trading results is shown below.

	2025	2024
	£	£
SUMMARY PROFIT AND LOSS ACCOUNT		
Incoming resources	220,467	219,484
Expenditure	-	-
Net incoming resources	220,467	219,484
Net movement in funds	220,467	219,484

Incoming resources relate to room hire and other income, as such is it impracticable to separate the expenditure relating to this from the expenditure relating to the main trade.

4.3 Cast Events Limited

Commercial relating to production, presentation and management of artistic and cultural events and activities at the culture and leisure facilities are concluded through the charity's wholly owned trading subsidiary, Cast Events Limited (09369394). The company was incorporated on 30 December 2014 in the UK and has an issued share capital of one ordinary share of £1. The subsidiary gifts its taxable profits to Doncaster Performance Venue Limited. Audited accounts are filed with the Registrar of Companies. A summary of trading results is shown below.

	2025	2024
	£	£
SUMMARY PROFIT AND LOSS ACCOUNT		
Turnover	430,490	409,138
Cost of sales	(344,926)	(315,854)
Gross (loss)/profit	85,564	93,284
Administrative expenses	(22,300)	(22,236)
Charitable distribution	(71,819)	(61,008)
Other operating income	1,109	-
Movement in retained profit	(7,446)	10,040

5. GRANTS AND DONATIONS

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
The City of Doncaster Council	-	**5,625,463**	**5,625,463**	6,361,208
Social Isolation Alliance				
CDC VCFS Grant	-	-	-	129,746
CDC-Welcome Spaces	**3,000**	**27,000**	**30,000**	40,000
CDC capital grant	-	-	-	73,354
Central Locality Community	-	**89,264**	**89,264**	32,233
VCFS Great 8	-	**1,000**	**1,000**	-
SYCF	-	-	-	719
SYCF	5,058	-	**5,058**	-
Right up our Street				
Arts Council	-	**300,000**	**300,000**	300,000
CDC UKSPF Space to Create	-	-	-	10,000
CDC Minors	-	-	-	5,000
CDC GDM	-	-	-	9,930
Doncaster Creates				
Match Funding	**19,481**	-	**19,481**	7,009
DCLT	-	**60,000**	**60,000**	31,300
Charity	**27,539**	**6,102,727**	**6,130,266**	7,000,499
Doncaster Performance Venue Limited	**49,654**	-	**49,654**	42,503
Group	**77,193**	**6,102,727**	**6,179,920**	**7,043,002**

6. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest	11,592	9,044

Bank interest includes **£11,592** (2024: £9,044) for the company alone.

7. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

The income was entirely from the operation of the charitable activities at the culture and leisure complexes listed in the Trustees report.

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Operation of leisure facilities	**8,603,576**	**-**	**8,603,576**	8,363,112
Charity	**8,603,576**	**-**	**8,603,576**	8,363,112
Operation of theatre facilities	**3,040,404**		**3,040,404**	2,845,923
Group	**11,643,980**	**-**	**11,643,980**	11,209,035

8. ALLOCATION OF SUPPORT

The trust allocates its support costs as shown in the table below.

Support costs are allocated on a basis consistent with the use of resources.

	Culture & Leisure Facilities	Governance	Total 2025	Total 2024
	£	£	£	£
Depreciation	**455,162**	**23,956**	**479,118**	279,523
Office salaries	**114,278**	**28,571**	**142,849**	293,612
Insurance	**32,534**	**-**	**32,534**	48,855
Professional charges	**35,726**	**1,882**	**37,608**	20,060
Computer costs	**404,916**	**101,231**	**506,147**	426,060
Charity	**1,042,616**	**155,640**	**1,198,256**	1,068,110
Doncaster Performance Venue Limited	**440,249**	**46,839**	**487,088**	462,108
Group	**1,482,865**	**202,479**	**1,685,344**	1,530,218

9. ANALYSIS OF CHARITABLE EXPENDITURE

The charity undertakes direct charitable activities only and does not make grant payments.

	Culture & Leisure Facilities 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
The Dome	**2,867,930**	**907,330**	**3,775,260**	3,682,946
Adwick Sports Centre	**1,345,268**	**309,579**	**1,654,847**	1,357,894
Armthorpe Sports Centre	**747,362**	**-**	**747,362**	678,232
Askern Sports Centre	**426,198**	**48,307**	**474,505**	562,240
Crookhill Park Golf Club	**262,815**	**-**	**262,815**	208,737
Dearne Valley Leisure Centre	**868,277**	**388,749**	**1,257,026**	876,352
Edlington Leisure Centre	**23,237**	**-**	**23,237**	60,659
Fitness Village Balby	**628,521**	**-**	**628,521**	506,099
Hatfield Water Park	**284,011**	**18,319**	**302,330**	533,117
Rossington Community Sports Village	**-**	**7,695**	**7,695**	126,297
Rossington Sports Centre	**399,310**	**-**	**399,310**	259,715
The Leopard	**11,194**	**-**	**11,194**	-
Thorne Sports Centre	**300,100**	**1,949,433**	**2,249,533**	2,044
Feasibility	**-**	**-**	**-**	9,700
DCLT Fees	**-**	**-**	**-**	69,874
Capital Fees	**-**	**-**	**-**	114,999
Disallowed VAT	**464,765**	**-**	**464,765**	213,805
Social Isolation Alliance	**6,451**	**255,007**	**261,458**	261,263
Right Up Our Street	**19,481**	**377,328**	**396,809**	380,127
Doncaster Creates	**-**	**-**	**-**	300
Cleaning	**104,310**	**-**	**104,310**	138,584
Maintenance and repairs	**807,697**	**-**	**807,697**	715,373
Advertising and publicity	**199,010**	**-**	**199,010**	239,773
Bank and credit card charges	**48,281**	**-**	**48,281**	58,647
Leisure overheads	**383,067**	**-**	**383,067**	309,463
Personnel	**85,280**	**-**	**85,280**	150,016
Support costs (**note 8**)	**735,450**	**462,806**	**1,198,256**	1,068,109
Charity	**11,018,015**	**4,724,553**	**15,742,568**	12,695,480
Doncaster Performance Venue Limited	**3,288,407**	**235,673**	**3,524,080**	3,289,792
Group	**14,306,422**	**4,960,226**	**19,266,648**	15,985,272

10. STAFF COSTS AND TRUSTEES REMUNERATION

	2025	2024
	£	£
Salaries	6,707,529	6,461,851
Social Security costs	474,083	454,359
Pension costs	227,568	200,830
	7,409,181	7,117,040

The average number of employees during the year was as follows:

	Number	Number
Charitable activities	247	244
Trading activities	57	54
	304	298

Band analysis of higher paid employees was as follows

£70,001 - £80,000		-	-
£80,001 - £90,000	(Michael Hart, Chief Executive)	1	1

For higher paid staff an employer pension contribution of **£6,900** (2024: £6,817) was made during the year.

No remuneration is paid to directors/trustees.

Travelling and subsistence expenses incurred by Trustees on charity business are reimbursed. The amount reimbursed in the year was **£Nil** (2024: £Nil).

11. MOVEMENT IN TOTAL FUNDS FOR THE YEAR

The movement for the group is stated after charging:	**2025**	2024
	£	£
Depreciation of tangible fixed assets:		
- Owned by the charity	**386,293**	397,336
- On finance agreement / CDC funded	**361,236**	177,934
Payable to Auditor		
- Audit fee	**22,000**	20,975
- Other services	**4,750**	4,500
Operating lease rentals:		
- Plant and machinery	**155,206**	38,149
Pension Costs	**227,568**	200,830

The Audit fee for the parent charity was **£12,000** (2024: £11,260)

12. TANGIBLE FIXED ASSETS (GROUP)

	Facilities improvements	Fixtures, fittings, office equipment & vehicles	Total
	£	£	£
COST			
At 31 March 2024	10,705,635	3,785,470	14,491,105
Additions	817,268	258,492	1,075,760
At 31 March 2025	**11,522,903**	**4,043,962**	**15,566,865**
DEPRECIATION			
At 31 March 2024	2,406,161	3,541,670	5,947,831
Charge for the year	383,374	364,155	747,529
At 31 March 2025	**2,789,535**	**3,905,825**	**6,695,360**
NET BOOK VALUE			
At 31 March 2025	**8,733,368**	**138,137**	**8,871,505**
At 31 March 2024	8,299,474	243,800	8,543,274

TANGIBLE FIXED ASSETS (CHARITY)

	Facilities improvements	Fixtures, fittings, office equipment & vehicles	Total
	£	£	£
COST			
At 31 March 2024	10,096,154	3,269,064	13,365,218
Additions	777,266	251,114	1,028,380
At 31 March 2025	**10,873,420**	**3,520,178**	**14,393,598**
DEPRECIATION			
At 31 March 2024	1,865,693	3,062,618	4,928,311
Charge for the year	361,236	344,471	705,707
On Disposals			
At 31 March 2025	**2,226,929**	**3,407,089**	**5,634,018**
NET BOOK VALUE			
At 31 March 2025	**8,646,490**	**113,089**	**8,759,580**
At 31 March 2024	8,230,461	206,446	8,436,907

13. INVESTMENTS (CHARITY)

The following information relates to the company's subsidiary undertakings:

Name of Undertaking	Nature of Business	Country of Incorporation	Description of Share Capital	Aggregate Share Capital & Reserves at 31/03/25	Surplus/ profit for period ended 31/03/25
Doncaster Conferences Catering and Events Limited*	Conferences, catering and events	England	100% £1 ordinary shares	**282,537**	**280,606**
Doncaster Performance Venue Limited*	Performing Arts Centre	England	Limited by guarantee	**978,374**	**89,528**
Cast Events Limited	Catering and events	England	100% £1 ordinary shares	**61,869**	**64,373**

*Indicates a direct investment

14. STOCKS

	Group		Charity	
	2025	2024	**2025**	2024
Bar and catering	102,857	105,975	**-**	-
Other	**-**	-	**-**	-
	102,857	105,975	**-**	-

15. DEBTORS

	Group		Charity	
	2025	2024	**2025**	2024
Trade debtors	598,267	332,624	446,453	235,259
Amounts owed by group undertakings	**-**	-	208,925	194,424
Other debtors	251,978	439,240	167,538	344,946
Prepayments	715,536	497,697	341,168	227,575
	1,571,950	1,269,561	1,164,084	1,002,204

All debtors are due within one year.

16. CREDITORS (AMOUNTS DUE WITHIN ONE YEAR)

	Group		Charity	
	2025	2024	**2025**	2024
Borrowings	186,667	186,666	186,667	186,667
Trade creditors	797,221	1,476,892	511,535	1,132,928
Amounts owed to group undertakings	**-**	**-**		798,065
Other taxes and social security	615,296	345,761	615,246	341,005
Accruals & deferred income	2,061,575	1,897,145	663,263	617,981
Other creditors	63,055	49,710	57,705	45,232
	3,723,814	**3,956,174**	**2,034,416**	**3,121,878**

17. CREDITORS (AMOUNTS DUE AFTER MORE THAN ONE YEAR)

	Group		Charity	
	2025	2024	**2025**	2024
	£	£	**£**	£
Borrowings	746,667	933,335	746,667	933,335
	746,667	933,335	746,667	933,335

The maturities of sources of borrowing are as follows:

	Group		Charity	
	2025	2024	**2025**	2024
	£	£	**£**	£
In one year or less	**186,667**	186,667	**186,667**	186,667
In more than one year but not more than two years	**186,667**	186,667	**186,667**	186,667
In more than two years but not more than five years	**560,001**	746,668	**560,001**	746,668
	933,335	1,120,002	**933,335**	1,120,002

18. SHARE CAPITAL

The company is limited by guarantee. The liability of the members is limited to £1 each.

19. RESTRICTED FUNDS (GROUP AND CHARITY)

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

		Movement in funds			
	Balance 31 March 2024 £	Incoming Resources £	Resources Expanded £	Transfer £	Balance 31 March 2025 £
Fund:					
CDC Asset Maintenance	**8,305,296**	**5,625,463**	**4,092,098**	**-**	**9,838,661**
Social Isolation Alliance	**186,060**	**117,264**	**255,126**	**-**	**48,198**
Right Up Our Street	**331**	**360,000**	**377,328**		**(16,997)**
Doncaster Creates		**-**	**-**	**-**	**-**
CDC	**4,697**	**-**	**-**	**-**	**4,697**
Charity	**8,496,384**	**6,102,727**	**4,724,552**	**-**	9,874,559
Doncaster Performance Venue Limited:					
Age Is Revolting	**3,500**	**-**	**1,576**	**-**	**1,924**
Stage Lighting and Fittings	**49,234**	**-**	**22,138**	**-**	**27,096**
Garrick CGT Grant		**2,000**	**2,000**	**-**	**-**
One Call	**-**	**4,167**	**-**	**-**	**4,167**
Victoria Wood Foundation	**-**	**3,000**	**2,227**	**-**	**773**
CDC – Cultural Manager	**18,279**		**14,678**	**-**	**3,601**
CDC – Winter holiday	**5,385**	**3,706**	**9,091**	**-**	**-**
National Theatre Connections	**2,400**	**-**	**2,400**	**-**	**-**
Amazon	**8,500**	**-**	**8,500**	**-**	**-**
Three Monkies Trust	**3,500**	**-**	**3,500**	**-**	**-**
Royal National Theatre-TNP	**6,005**	**9,875**	**6,005**	**-**	**9,875**
Performance Ensemble	**1,621**	**-**	**1,621**	**-**	**-**
Theatres Trust Charity	**20,000**	**-**	**20,000**	**-**	**-**
Royal National Connections	**-**	**2,225**	**-**	**-**	**2,225**
DCLT CIF	**-**	**1,923**	**1,923**	**-**	**-**
Speak Up	**51,958**	**83,400**	**83,579**	**-**	**51,779**
Darts – Tuneful Chatter	**-**	**13,339**	**13,339**	**-**	**-**
Community Cohesion	**-**	**4,595**	**4,595**	**-**	**-**
VCFS – Welcome Spaces	**5,000**	**5,000**	**3,507**	**-**	**6,493**
Royal National Handbag	**-**	**2,500**	**2,500**	**-**	**-**
DCLT Central Capital	**-**	**2,000**	**2,000**	**-**	**-**
Cutlers	**-**	**750**	**750**	**-**	**-**
Global Streets	**-**	**11,300**	**11,300**	**-**	**-**
The Foyle Foundation	**-**	**25,000**	**14,445**	**-**	**10,555**
WG Edward	**-**	**1,500**	**1,500**	**-**	**-**
Noel Coward Foundation	**-**	**2,500**	**2,500**	**-**	**-**
Group	**8,671,766**	**6,281,507**	**4,960,226**	**-**	**9,993,047**

CDC Asset Maintenance - Maintenance contribution for structural and maintenance work at the leisure centres.

Social Isolation Alliance - Alliance that aims to reduce social isolation and loneliness within Doncaster

Right Up Our Street - Consortium creating and delivering art to the people of Doncaster

Doncaster Creates - Arts programmes that nurture and reveal creativity in Doncaster

Stage Lighting and Fittings – To purchase and for the refurbishment of capital equipment at Cast.

Esmee Fairbairn – A grant to support Artist Development across South Yorkshire and particularly in Doncaster.

Liz and Terry Bramall – To fund the purchase of a piano for use on our stages.

Royal National Theatre TNP – Supporting the theatre nation partnership, sharing skills, knowledge, insight and product with partners including the National Theatre.

RNT Public Acts - Support for the performance of Doncastrian Chalk Circle through our partnership with the National Theatre

WG Edwards – Dementia friendly cinema and play reading

Noel Coward Foundation – Noel Coward Foundation Development initiatives for emerging artists local to Cast and the wider region

The Foyle Foundation – Development initiatives for emerging artists local to Cast and the wider region

Global Streets – International outdoor arts delivered to audiences free of charge in conjunction with Greenwich + Dockland International Festival

Cutlers Charitable Trust – Cast Youth Theatre bursaries

DCLT CENTRAL CAPITAL – Provision of bariatric charis for larger audience members and particpants

Royal National-Handbagged – Community Tickets and for a Cast communities event

One Call – Youth Theatre performance sponsorship for Wild Lives and Waste Lands

CDC Community Cohesion – A theatre visit for women from the Glbao Majority as part of Aqueela Mohammed's Muslim women's group, a drumming group for people who have experienced forced migration, DPT project, refugee day school workshops and celebration community event.

DCLT CIF Grant – Supporting participant access/catering (including support staff and well being staff) around Sinfonia (performance in collaboration with the performance ensemble telling older people's stories

Victoria Wood Foundation – Cast Youth Theatre bursaries

Garrick Charitable CGT grant – Artist Development activities for emerging and early career artists

20. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS (GROUP)

Fund balances at 31 March 2025 were represented by:

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	138,140	**8,733,365**	**8,871,505**
Current assets	4,626,381	**1,346,738**	**5,973,119**
Creditors due within one year	(3,723,814)	**-**	**(3,723,814)**
Creditors due after one year	(746,667)	**-**	**(746,667)**
Pension asset	1,266,000	**-**	**1,266,000**
TOTAL NET ASSETS	**1,560,040**	**10,080,103**	**11,640,143**

21. CONTINGENT LIABILITIES

There were no contingent liabilities of which the Trustees were aware at 31 March 2025 (2024: £nil).

22. ULTIMATE CONTROL

The trust is a company limited by guarantee. The members are the Trustees. The company is therefore ultimately controlled by the Trustees.

23. PENSION COMMITMENTS

The company participates in the South Yorkshire Pension Fund, a multi-employer defined benefit scheme. The assets of the scheme are held in a separate Trustee administered fund. The company's participation in the scheme commenced on 1 April 2011, meaning that historic data for comparative purposes is not available prior to this date.

The company has fully adopted Financial Reporting Standard 102 Section 28 "Employee benefits" (FRS 102). Current service costs, curtailment and settlement gains and losses, and net financial returns are included in the statement of financial activities in the period to which they relate. Actuarial gains and losses are separately recognised in the statement of financial activities, in accordance with the SORP 2005.

The Trustees are keeping under review the disclosed deficit in the scheme.

The pension cost charge represents contributions payable by the charity to the South Yorkshire Pension Fund and group personal pension plans and amounted to **£88,000** (2024: £91,000). Contributions totalling **£50,930** (2024: £45,232) were payable to the funds at the balance sheet date and are included in creditors.

Actuarial valuations are carried out triennially for funding purposes, using the Projected Unit method.

The most recent valuation was updated to 31 March 2025, by an independent qualified actuary in accordance with the arrangements of FRS102. As required by FRS102, the defined benefit liabilities have been measured using the Projected Unit method and both the assets and liabilities include the value of pensions in payment, excluding those which are secured with insured annuities.

The following table sets out the key FRS102 assumptions used for the scheme. The table also sets out for the last two years the fair value of assets, a breakdown of the assets into the main asset

classes, the present value of the FRS102 liabilities and the net surplus (deficit) of assets which equals the gross pension asset (liability).

The mortality table used as at 31 March 2025 to calculate the scheme's liabilities was S2PA CMI 2018

23. PENSION COMMITMENTS (continued)

The major assumptions used for the actuarial valuation were:

	2025 % pa	2024 % pa
Rate of increase in salaries	**3.35**	3.35
Rate of increase in pensions in payment	**1.5**	1.50
Discount rate	**5.80**	4.85
Inflation assumption (CPI)	**2.75**	2.75

The fair value of the assets in the scheme and the present value of the liabilities in the scheme at each balance sheet date were:

	Fair Value 2025 £	Fair Value 2024 £
Equities	**5,270,680**	5,263,320
Government bonds	**1,627,710**	1,601,880
Other bonds	**-**	-
Property	**775,100**	686,520
Cash/liquidity	**77,510**	76,280
Other	**-**	-
Total fair value of scheme assets	**7,751,000**	7,628,000
Present value of scheme liabilities	**(6,485,000)**	(7,585,000)
Gross pension asset/(liability)	**1,266,000**	43,000

The following amounts have been recognised in the financial statements in the year to 31 March 2025 and 31 March 2024 under the requirements of FRS 102:

	2025 £	2024 £
Current service cost	**42,000**	50,000
Expected return on scheme assets	**-**	-
Interest on scheme liabilities	**(3,000)**	22,000
Curtailment	**-**	-
Total operating charge	**39,000**	72,000

23. PENSION COMMITMENTS (continued)

	2025 £	2024 £
Actual return less expected return on scheme assets	**(172,000)**	281,000
Experience gains and losses arising on scheme liabilities	**1,346,000**	213,000
Adjustments for prior period	**-**	(118,000)
Actuarial gain	**1,174,000**	376,000
Movements in deficit during the year		
Deficit in scheme at beginning of the year	**43,000**	(352,000)
Restatement of deficit brought forward		(118,000)
Current service cost	**(42,000)**	(50,000)
Contributions	**88,000**	91,000
Interest on scheme liabilities	**(365,000)**	(360,000)
Expected return on scheme assets	**368,000**	338,000
Actuarial gain/(loss)	**1,174,000**	494,000
Surplus in scheme at end of year	**1,266,000**	43,000
Reconciliation of fair value of scheme assets		
Opening fair value of scheme assets at 1 April	**7,628,000**	7,163,000
Expected return on scheme assets	**368,000**	338,000
Actuarial (losses)/gains	**(172,000)**	213,000
Contributions by members	**11,000**	11,000
Contributions by employer	**88,000**	91,000
Benefits paid	**(172,000)**	(188,000)
Closing fair value of assets at 31 March	**7,751,000**	7,628,000
Changes in the present value of scheme liabilities		
Opening defined benefit obligation at 1 April	**7,585,000**	7,515,000
Restatement of balance brought forward	**-**	118,000
Current service cost	**42,000**	50,000
Interest cost	**365,000**	360,000
Actuarial (gains)/losses	**(1,346,000)**	(281,000)
Contributions by members	**11,000**	11,000
Benefits paid	**(172,000)**	(188,000)
Closing defined benefit obligation at 31 March	**6,485,000**	7,585,000

23. PENSION COMMITMENTS (cont.)

History of experience gains and losses in the scheme:

	2025	2024
	£	£
Experience gains/(losses) on assets	**(172,000)**	213,000
Percentage of scheme assets	**2.1%**	2.8%
Experience gains on liabilities	**(1,346,000)**	281,000
Percentage of scheme liabilities	**17.1%**	3.7%
Cumulative gains at end of period	**1,174,000**	494,000

24. FINANCIAL INSTRUMENTS

	Group		**Charity**	
	2025	2024	**2025**	2024
Financial assets	**£**	£	**£**	£
Financial assets that are debt instruments measured at amortised cost	**5,870,262**	5,057,503	**3,072,863**	3,050,734
	5,870,262	5,057,503	**3,072,863**	3,050,734

Financial assets include cash and cash equivalents, amounts due from group undertakings, trade other debtors and prepayments.

	Group		**Charity**	
	2025	2024	**2025**	2024
Financial liabilities	**£**	£	**£**	£
Financial liabilities that are debt instruments measured at amortised cost	**4,470,481**	4,889,509	**2,781,083**	4,055,213
	4,470,481	4,889,509	**2,781,083**	4,055,213

Financial liabilities include finance lease liabilities, borrowings, trade creditors, accruals, pension contributions and other creditors.

DONCASTER CULTURE AND LEISURE TRUST

England & Wales - Charity number 1103465

Accounts

DONCASTER CULTURE AND LEISURE TRUST

(Company Registration Number: 04410993)

ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

DONCASTER CULTURE AND LEISURE TRUST

CONTENTS

	Page
Directors'/trustees' report	1 – 9
Statement of trustees' responsibilities	10
Independent auditor's report	11 - 13
Consolidated statement of financial activities	14
Charity statement of financial activities	15
Balance sheets	16
Consolidated cash flow statement	17 - 18
Notes to the financial statements	19 – 37

DONCASTER CULTURE AND LEISURE TRUST

DIRECTORS'/TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2024.

Reference and administrative details

Charity Number:	1103465
Company number:	4410993
Registered Office:	The Dome Doncaster Leisure Park Bawtry Road Doncaster DN4 7PD
Auditor:	Hawsons Chartered Accountants 5 Sidings Court White Rose Way Doncaster DN4 5NU

Bankers:	Barclays Bank plc 10 Pound Walk Doncaster DN4 5HJ	Co-operative Bank plc South Yorkshire Business Centre Fountain Precinct Balm Green Sheffield S1 2JZ
Legal Advisors:	Employment Law Schofield Sweeney Church Bank House Church Bank Bradford BD1 4DY	Corporate and Commercial Schofield Sweeney Church Bank House Church Bank Bradford BD1 4DY

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are referred to as its trustees.
The trustees serving during the year and since the year end were as follows:

Elected trustees:	A Burden (Chair) R Byrne P Gleadhall M Gutowski M Hewitt T Jones – resigned 12.09.2024 B Roberts – resigned 19.02.2024
Doncaster Council nominee	Cllr Nigel Ball

The Trusts' Officers are:

Chief Executive	M Hart
Chief Operating Officer	C Hone
Chief Financial Officer	M Brookes
Secretary	Schofield Sweeney LLP

Structure, Governance and Management

Governing Document

Doncaster Culture and Leisure Trust (DCLT) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9 January 2002. It is registered as a charity with the Charity Commission. As a company limited by guarantee there are no shares in which the trustees have an interest.

Appointment of trustees

As set out in the Articles of Association, the number of trustees shall be not less than seven. Both elected trustees and the Council nominated trustee are appointed to serve for a period of three years. At the expiry of his/her term of appointment each elected trustee may offer himself/herself for a further term of three years. The Council nominated trustee may be replaced by the Council at any time.

Prior to the Annual General Meeting, all members are advised of any existing trustee whose term of office is complete and whether or not they wish to offer themselves for another term. Their appointment for a further term is determined at the AGM.

Applications from new trustees, as required, are sought by public advertisement or recommendation, having regard to the most recent trustee skills audit. Through the financial years, the Chair have been working with the Executive have reviewed the structure of the organisation and conducted a skills gap. This has seen a proactive recruitment process for Trustees in the fields of culture, health and capital development to build capacity within the Trustee body.

Nominees appointed by Doncaster Council are subject to the appointment processes of that body and the guidelines on appointment to public office as they apply to local government nominees.

Trustee induction and training

New trustees undergo induction training to brief them on their roles and responsibilities as well as their legal obligations under charity and company law. Training also covers the company funding arrangements, business planning and financial performance monitoring. During the induction process they are introduced to key staff.

Updates and refresher training is organised as appropriate for existing trustees.

Organisation

The board of trustees administers the charity and operates several meetings across a schedule to ensure good governance.
The General Purposes Committee meets quarterly and keeps under review all matters of governance and risk management and gives greater scrutiny to financial accounts and budgets. Through the year, additional meetings were held with the executive to maintain support and scrutiny as the company commenced the full reopening of the company.
The main Board meets quarterly and reviews company performance against the annual strategy. This is supplemented by meetings of the other subsidiary companies.

Meetings take place between the Executive of DCLT with colleagues within a range of departments in the local authority. The meetings cover company performance and future planning regarding both opportunity and risk, while also considering wider thematic subjects such as culture, physical activity and the building of capacity of voluntary sector.

A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for all operational matters.

The Chief Executive is supported by the Chief Operating Officer and the Chief Financial Officer in delivering the strategic aims of the charity.

Related parties

The charity works closely with the City of Doncaster Council in developing and delivering a successful leisure, physical activity and culture strategy for the borough and wider area. In addition to these strategic themes, the Trust also supports the voluntary sector of the City of Doncaster through the Social Isolation.
Of the company portfolio, 9 buildings operated by the Trust are owned by the Council and monies are made available by them to the charity for maintenance of the assets as well as revenue subsidy towards the provision of its charitable objectives.

The charity has three wholly owned subsidiaries:
- Doncaster Conferences Catering and Events Limited, established to operate the catering, events, conferences and exhibitions facilities at DCLT venues. Business development under the trading arm has seen two new venues added to the portfolio since conception.
- Doncaster Performance Venue Ltd was established to operate the CAST theatre, which opened its doors to the public in September 2013.
- Cast Events Ltd, established to operate the catering at Cast

Risk Management

The trustees have a risk management strategy which is reviewed quarterly by the Leadership Team and on annual basis by the Board of Trustees.
Risks are scored, and the necessary systems and procedures required to mitigate those risks are identified.
The Leadership Team continues to develop procedures to assess risk in conjunction with the General Purposes Committee, led by Trustees.

The company remains alive to the challenging trading conditions within the sectors we operate has developed a robust response to risk and the charitable company is subject to regular review through internal challenge and the types of impacts which the charitable company faces include:
- Loss or reduction of local authority support.
- Decisions to withdraw or close services due to contractual changes.
- Loss of key personnel that impact on the strategic direction of the organisation.
- Staff and Board member recruitment and retention problems.
- Recovery of key funding streams.
- Instability or loss of key of suppliers.

Objectives and Activities

DCLT is the preferred contractor by the local authority for the provision and delivery of leisure, physical activity, and culture in Doncaster. The charity's vision is to increase opportunities and participation in sport and culture to improve the lives and wellbeing of our clients and their communities.

The charity exists to manage the leisure and entertainment experience to improve the lives and wellbeing of our clients and their communities. Principally we target ourselves with promoting the benefit of the inhabitants of Doncaster and its environs by the provision of facilities for the recreation and leisure time occupation in the interests of social welfare.

In achieving our wider purpose, the charity aims to support people overcome the negative impacts of mental health, inequality, and isolation.

The charity's scope of work and reach has developed to include management and strategic support of wider Team Doncaster initiatives. These include:

- Doncaster Social Isolation Alliance, Consortium lead
- Right Up Our Street, Consortium lead
- Doncaster Grand Theatre steering group, preferred bid lead

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.
The trustees also confirm that they have complied with the duty in Section 4 of the Charities Act 2011.

The objectives of the charity are:

1. To promote the benefit of the inhabitants of the Metropolitan Borough of Doncaster and its environs by the provision of facilities for the recreation and leisure time occupation in the interest of social welfare.

2. To promote and preserve good physical and mental health.

3. The advancement of the education of the public by the aid, establishment, funding or sponsorship of bursaries, scholarships or grants to any person or persons, institution, association, or corporate body for the purpose of furthering the objects of the company

4. To promote, maintain, improve, and advance public education by the encouragement of the arts, including the arts of singing, music, dance, drama, and mime and to formulate, prepare and establish schemes.

5. The promotion of community participation in healthy recreation by the provision of facilities for playing particular sports.

The strategies employed to achieve the charity's objectives are to:

i. Offer the widest programme of activities across leisure, physical activity, and culture for people of all ages who live, work, learn or visit Doncaster.

ii. Deliver a range of pricing options – peak, off peak, concessions etc to keep prices affordable and improve participation,

iii. Work in partnership with other agencies to tackle specific issues to ensure accessibility to our programmes and venues,

iv. Introduce several initiatives to improve customer and other stakeholder feedback and engagement opportunities in order to improve services.

v. Ensure staff are well trained and motivated to deliver a high-quality service.

The Trust reviewed the Business Plan in year and have devised a new strategy to steer the company from 2025 through to 2028 with a focus on health and wellbeing. In the year strategic conversations have taken place with Public Health and The Integrated Care Board to enable a pivot to community, preventative care through the Trust supporting the DE medicalisation of traditional health services.

The Trusts' values are:

- **Value our people**
  Active engagement through the year with colleagues of the Trust has been maintained through formal routes; staff newsletter, weekly bulletins and half yearly meetings.
  The cost-of-living impacts remain at the forefront of our strategies and salary increases were above the national average for our lowest paid tiers with some colleagues receiving an 11.9% pay rise. While this level of investment could not be maintained across all tiers, every member of the team received an in year pay rise and further investment took place with regard to benefits and rewards, with all staff having access to a range of additional services.
  The workforce development strategy was reviewed, and investment continues into colleagues to build capacity, knowledge and skills aligned with the emerging Business Plan, 2025-2028.

- **Open and honest in our dealings**

The Trust's approach is to improve access to essential services in the local communities that we serve, without the need to travel outside of a locality. Work within the year to establish data for measuring social impact will bear fruit in the year 2024-2025, offering a transparent lens of the impact of the work of the Trust.
Regular reporting to the local authority and our customers offers the Trust the opportunity to share the scale of work taking place and the reach of the Trust.
We have established a set of outcomes measured through high-quality evidence of impact are illustrated below:

Outcome Mapping				
Education/Employment	Social	Physical Health	Mental Health	Economic
Reduced cases of NEET (Not in employment, education or training	Reduced incidence of crime	Reduced incidence of hypertension	Reduced incidence of schizophrenia	Facility investment
Reduced school absence	Improved subjective wellbeing	Reduced incidence of diabetes	Reduced incidence of anxiety	Consumer spending
		Reduced incidence of strokes	Reduced incidence of depression	
		Reduced incidence of cancers	Reduced incidence of dementia	
		Reduced incidence of ischemic heart disease		
		Reduced incidence of osteoporosis		

Through our insight, the following valuations were recorded for the full year:

- Impact of physical activity participation programmes delivered by DCLT Leisure Centres including a valuation for subjective wellbeing.
- Economic contributions including facility construction investment, facility use value and consumer expenditure.
- Impact of targeted programmes with a more explicit social impact dimension delivered by DCLT.

The total assessed social value generated by DCLT amounts to £60.78m drawn from the following areas of activity:

- Participation Programmes and Wellbeing Valuation £41.42m
- Economic Contributions £19.18m
- Targeted Programmes £188.21k

Based on expenditure of £18.24m this amounts to a social return on investment ratio of £3.32 for each £1 invested.

This is comparable with the findings of a study commissioned by Sport England which found that for every £1 spent on community sport and physical activity across the whole of England, a return of £3.91 is generated.

This is all the more striking given the particular conditions that we face in Doncaster, with the Index of Multiple Deprivation 2019, highlighting nearly 19% of Doncaster's neighbourhoods fall within the 10% most deprived in England, and 53% among the 30% most deprived. Sport England's Active Lives data shows that people from lower socio-economic groups are less likely to be active (53%) than those from more affluent groups (73%).

As such, the investment and effort required to engage those from more disadvantaged neighbourhoods is typically higher than it is for those from more affluent areas.

- **Innovative and Commercial**
  The Trust continues to develop and adapt the company's venues and facilities to reimagine and respond to the change in customer behaviours. The recovery plan agreed for 2023-2024 was delivered and saw earned income grow ahead of target. While not yet at post pandemic levels, programming developments at The Dome on the leisure arm, saw significant income generated and consolidated the venue as the primary revenue generator for the company.

- **Customer Focused**
  The Trust has endeavoured to maintain communities at our core. Reaching and listening to our customers has improved through a restructure of the operational structure at leisure venues offering a venue point of contact for all customer feedback. This emerging strategy has seen the re-introduction of focus groups at all venues with group engagement on a range of facility conservations.

The business strategy and associated budgets for 2023-2024, built on the Choose brands and saw the introduction of new areas such as skating lessons and gymnastics, with income growing in new funding streams.

Capital investment continued to be a key driver with a number of programs in traction across regular and major investment schemes. At the heart of all projects are 3 principles:

1. Investment that will generate additional income in the future
2. Investment that will save costs in the future
3. Investment that will make the organisation more efficient, increase or save capacity

The venues invested in the year were:
Adwick Leisure Centre
Rossington Leisure Centre
Thorne Leisure Centre
The Dome

The investment into Thorne Leisure Centre and The Dome are of significance with a combined financial envelope of circa £21m. This will see fundamental business improvements focused on preserving the assets for a 15–20-year window.

The organisation has continued to grow capacity through the recruitment of new staff as programs and venues have been restored or reopened.

Recruitment continues to be a challenge, as widely documented the the industries we work in, saw significant numbers leave due to concerns of sustainability with the effect being, a shift away for people working in the leisure, cultural and hospitality sectors.

It is the policy of DCLT to treat all employees and job applicants fairly and equally regardless of their sex, sexual orientation, marital status, race, colour, nationality, ethnic or national origin, religion, age, disability,

or union membership status. The policy applies to recruitment and selection, terms and conditions of employment including pay, promotion, training, transfer, and every other aspect of employment.

Applications for employment by disabled persons are always fully considered and in line with the Disability Symbol commitments, DCLT will interview all applicants with a disability who meet the minimum criteria for a job vacancy and consider them on their abilities. DCLT will ensure there is a mechanism in place to discuss at any time, but at least once a year, with disabled employees what can be done to make sure they can develop and use their abilities and will make every effort when employees become disabled to ensure they stay in employment. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical with that of other employees.

The Chief Executive attends The Ethnic Culture Fusion Network, aimed at promoting shared responsibility in responding to improved representation at all levels in the organisation and work is ongoing to develop our equality, inclusivity and diversity program of works.

Pension

The transfer of leisure facilities from Doncaster Council on 1st April 2011 also included the transfer of those staff employed at the centres. To facilitate this and protect the employment terms and conditions of those staff involved, DCLT became an admitted body of South Yorkshire Pension Authority. A further tranche of staff was transferred from the Council in September 2013 when the CAST theatre (Doncaster Performance Venue, a charitable subsidiary of DCLT) began trading. The pensions asset in relation to transferred staff amounted to £43,000 on 31st March 2024.

Culture

The Trust leads on a number of strands of work that sit outside of the core contract with the local authority and the company's role in developing the culture offer, expanded through the year.

Right Up Our Street (RUOS)

Doncaster's Creative People & Places project funded by Arts Council England delivered a number of community and place making events, culminating in the DN Light Festival in November 2023, which is programmed and curated by the communities of Doncaster. The event was attended nationally and elevated the work of RUOS.

The Trust is the lead Consortium partner, and the Chief Executive chairs the Consortium and supports the Director of RUOS and her team.
The project is currently in Phase 4 and will be bidding for Phase 5 funding from April 2025.

Doncaster Cultural Strategy

The Chief Executive is a member of the Culture Portfolio Board who are strategically steering the delivery of the culture program in the city. The Chief Executive regularly represents Doncaster on a regional and national platform within the creative industries.

Doncaster Grand Theatre

The Chief Executive is a member of the Doncaster Grand Theatre Steering group and has led the curation of a funding bid to Heritage Lottery for a 2-year project to establish the viability of activity in the theatre.

Social Objectives

To support networks in the borough to help Doncaster become the least loneliest place in England

DCLT is the lead consortium partner of Doncaster Social Isolation Alliance and with anchor organisations such as Voluntary Action Doncaster and Age UK continued to support the third sector throughout the year. Due to the company infrastructure, funding was committed to the Alliance and disseminated to

organisations to continue to deliver foodbanks, community activity or sustain small, sole trader organisations within the voluntary sector.
In addition to delivery further funding bids on behalf of the sector continue to take place and the Alliance is committed to a recovery plan for the third sector organisations.

Partnerships

Senior Officers of the company hold a range of places on strategic groups and/or Boards to enhance both the company's delivery but also support local strategic goals.
Detailed below are a range of partnerships that the Trust is represented on:

Get Doncaster Moving	Board Member
Doncaster Cultural Portfolio	Board Member
Doncaster Music Hub	Chair
Community Leisure – NE Region	Partnership Member
CDC Health and Wellbeing Board	Board Member

Financial Review

The costs of providing our charitable activities are targeted to be in part, defrayed by monies gift-aided to us from the profits made by our trading subsidiary, DCCE. In 2023/2024, DCCE made a gift aid contribution of £343,559 from profits generated in 2022/2023.

The charity received an underwriting from Doncaster Council to support its leisure charitable objectives in the form of a management fee. The fee for 2023/24 was £1,606,370 to support revenue costs.

The council have substantially supported the Trust in providing additional funding to ensure the viability and going concern status of the company from April 2023 through to March 2024.
There is a confirmed commitment of a £1,760,128 underwriting for the group of companies for 2024-2025.

Net incoming resources for the charity for 2023/24 were £4,627,104. This figure reflects the funds received in year for the extensive capital program that are still in progress. The accounting adjustments required by Financial Reporting Standard 102 (FR102) (Retirement Benefits)', however, is for an actuarial gain on the pension fund of £376,000.

Total surplus funds carried forward for the charity was £7,475,430.

The total amount of incoming resources for the charity including grants and donations in the year was £17,322,584. Of this, £6,993,490 was restricted fund income.

Capital Maintenance and Investment

As owners of the buildings, Doncaster Council fund capital works needed to maintain them to a high standard.
Team Doncaster Strategy places locality services front and centre and as such the notion to protect leisure assets in communities has been embraced by Doncaster Council.

Funding has been allocated for a number of long-term projects which commenced throughout the financial year. This funding was £6,361,207 for 2023/24.

Investment Powers and Policy

The trustees, having regard to the liquidity requirements of operating its facilities, and to the reserves policy, have a policy of retaining balances in interest bearing deposit accounts when possible.

Reserves policy

The reserves policy seeks to address remedial risk. Currently our strategy has been to safeguard against reduced income (through a variety of assessed risks) and increased costs (again through a variety of assessed risks).
The reserves policy is as follows:

> 'The Trust recognises a number of risks to our ability to maintain continuous high-quality leisure provision to our clients and their communities throughout the year. In order to safeguard against loss of income and/or increased costs based on our assessment of these business risks, the Trust requires a level of reserves.
> The Trust also acknowledges a possible requirement for funding future capital expenditure outside the Council's responsibilities as landlord.
> The level of reserves needed, based on the above is equivalent to one month's turnover for DCLT (and one month's contribution for DCCE).'

The actual reserves for the charity at 31 March 2024 showed £7,475,430.

Trustees' responsibilities in relation to the financial statements

The trustees' responsibilities in relation to the financial statements are set out in the "Statement of Trustees' Responsibilities".

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- Business strategies and annual budget approved by the trustees
- Regular consideration by the trustees of financial results, variance from budgets, non-financial performance indicators and benchmarking review.
- Delegation of authority and segregation of duties
- Identification and management of risks

The trustees have reviewed the adequacy of the charity's current internal controls and are pleased to report these conform to guidelines issued by the Charity Commission

Provision of information to auditors

So far as each of the trustees is aware at the time the report is approved:

- there is no relevant audit information of which the company's auditors are unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report was approved by the board on ..... and signed on its behalf.

4/11/2024

A Burden
Director

DONCASTER CULTURE AND LEISURE TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are directors of Doncaster Culture and Leisure Trust for the purposes of company law) are responsible for preparing the trustees' annual report (including the strategic report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and parent charity and of the incoming resources and application of resources, including its income and expenditure, of the group and parent charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and accounting 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the group and parent charity and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011 and regulations made under the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the group and parent charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DONCASTER CULTURE AND LEISURE TRUST

Opinion

We have audited the financial statements of Doncaster Culture and Leisure Trust (the "parent charitable company") and its subsidiaries (the "group") for the year ended 31 March 2024 which comprise the Group and Parent Charity Statements of Financial Activities (including Income and Expenditure Accounts), the Group and Parent Charitable Company Balance Sheets, the Group Cash Flow Statement and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2024 and of the group's and the parent charitable company's incoming resources and application of resources, including the group's and the parent's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issues.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant section of this report.

Other information

The other information comprises the information included in the Directors'/Trustees' Report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors'/Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees responsibilities statement set out on page 14, the trustees (who are also directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and those responsible for legal compliance procedures to obtain an understanding of the legal and regulatory framework applicable to the entity and how the company complies with that framework, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud; and
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud and non-compliance with laws and regulations; and
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Reviewing board minutes; and
- Identifying and testing journal entries, in particular any journal entries posted within unusual account combinations or posted by senior management.

There are inherent limitations in the audit procedures described above and the more removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the FRC's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for.This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Daniel Wood

Daniel Wood (Senior Statutory Auditor)
For and on behalf of Hawsons Chartered Accountants, Statutory Auditor
5 Sidings Court
White Rose Way
Doncaster
South Yorkshire
DN4 5NU

20/12/2024

DONCASTER CULTURE AND LEISURE TRUST

GROUP STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2024

INCOMING RESOURCES	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources from generated funds:					
Voluntary income					
Grants and donations	5	49,512	6,993,490	**7,043,002**	3,302,489
Activities for generating funds					
Commercial trading operations	4	4,103,100	-	**4,103,100**	3,640,053
Investment income	6	9,044	-	**9,044**	1,627
		4,161,656	**6,993,490**	**11,155,146**	6,944,169
Incoming resources from charitable activities:					
Operation of leisure facilities	7	11,026,276	182,759	**11,209,035**	10,236,743
Support from local authority	3	1,606,370	-	**1,606,370**	1,896,641
TOTAL INCOMING RESOURCES		**16,794,302**	**7,176,249**	**23,970,551**	19,077,553
RESOURCES EXPENDED					
Costs of generating funds:					
Commercial trading operations	4	3,296,878	-	**3,296,878**	3,092,053
Charitable activities:					
Operation of leisure facilities	9	13,539,022	2,446,250	**15,985,272**	15,287,892
Taxation		(94,769)	-	**(94,769)**	(137,419)
TOTAL RESOURCES EXPENDED		**16,741,131**	**2,446,250**	**19,187,381**	18,242,526
MOVEMENT IN TOTAL FUNDS FOR THE YEAR					
Net incoming/(outgoing) resources		**53,171**	**4,729,999**	**4,783,170**	835,027
Pension scheme actuarial gains	23	376,000	-	**376,000**	3,709,000
Transfer between funds	19	63,058	(63,058)	-	-
TOTALSURPLUS/ (DEFICIT) FUNDS BROUGHT FORWARD		**(208,982)**	**4,004,825**	**3,795,843**	(748,184)
TOTAL SURPLUS FUNDS CARRIED FORWARD		**283,247**	**8,671,766**	**8,955,013**	3,795,843

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

The notes on pages 19 to 37 form part of these financial statements.

DONCASTER CULTURE AND LEISURE TRUST

CHARITY STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2024

INCOMING RESOURCES	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources from generated funds:					
Voluntary income					
Gift aid	4	343,559	-	**343,559**	255,638
Grants and donations	5	7,009	**6,993,490**	**7,000,499**	3,263,688
Investment income	6	9,044	-	**9,044**	1,627
		359,612	**6,993,490**	**7,353,102**	3,520,953
Incoming resources from charitable activities:					
Operation of leisure facilities	7	8,363,112	-	**8,363,112**	**7,542,166**
Support from local authority	3	1,606,370	-	**1,606,370**	1,896,641
TOTAL INCOMING RESOURCES		**10,329,094**	**6,993,490**	**17,322,584**	12,959,760
RESOURCES EXPENDED					
Charitable activities:					
Operation of leisure facilities	9	10,525,930	2,169,550	**12,695,480**	12,131,520
TOTAL RESOURCES EXPENDED		**10,525,930**	**2,169,550**	**12,695,480**	12,131,520
MOVEMENT IN TOTAL FUNDS FOR THE YEAR					
Net incoming/(outgoing) resources		**(196,836)**	**4,823,940**	**4,627,104**	828,240
Pension actuarial gains	23	**376,000**	-	**376,000**	3,709,000
TOTAL SURPLUS/DEFICIT) FUNDS BROUGHT FORWARD		**(1,271,364)**	**3,743,690**	**2,472,326**	(2,064,914)
Transfers	19	71,246	(71,246)	-	-
TOTAL SURPLUS/(DEFICIT)FUNDS CARRIED FORWARD		**(1,020,954)**	**8,496,384**	**7,475,430**	2,472,326

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

The notes on pages 19 to 37 form part of these financial statements.

DONCASTER CULTURE AND LEISURE TRUST
REGISTERED NUMBER: 4410993

BALANCE SHEETS
AS AT 31 MARCH 2024

	Note	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
FIXED ASSETS					
Tangible	12	**8,543,274**	5,755,459	**8,436,907**	5,620,284
		8,543,274	5,755,459	**8,436,907**	5,620,284
CURRENT ASSETS					
Stocks	14	**105,975**	124,186	**-**	-
Debtors	15	**1,269,561**	1,737,121	**1,002,204**	997,097
Cash at bank and in hand		**3,882,712**	1,429,825	**2,048,532**	82,818
		5,258,248	3,291,132	**3,050,736**	1,079,915
CREDITORS: amounts falling due within one year	16	**(3,956,174)**	(3,778,746)	**(3,121,878)**	(2,755,871)
NET CURRENT ASSETS/(LIABILITIES)		**1,302,074**	(487,614)	**(71,142)**	(1,675,956)
TOTAL ASSETS LESS CURRENT LIABILITIES		**9,845,348**	5,267,845	**8,365,765**	3,944,328
CREDITORS:					
Amounts falling due after more than one year	17	**(933,335)**	(1,120,002)	**(933,335)**	(1,120,002)
Pension asset / (liability)	23	**43,000**	(352,000)	**43,000**	(352,000)
NET ASSETS		**8,955,013**	3,795,843	**7,475,430**	2,472,326
FUNDS					
Restricted	19/20	**8,671,766**	4,004,825	**8,496,384**	3,743,690
Unrestricted:	20				
Other charitable funds		**283,247**	(208,982)	**(1,020,954)**	(1,271,364)
		8,955,013	3,795,843	**7,475,430**	2,472,326

The Financial Statements were approved and authorised for issue by the Board and were signed on its behalf on ....4/11/2024.....2024

4/11/2024

A Burden
Director

The notes on pages 19 to 37 form part of these financial statements.

DONCASTER CULTURE AND LEISURE TRUST

CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
Cash flows from operating activities:	£	£
Net cash provided by operating activities	**6,002,639**	1,664,401
Cash flows from investing activities:		
Purchase of property, plant and equipment	**(3,363,085)**	(2,312,660)
Disposal of property, plant and equipment	**-**	-
Net cash used in investing activities	**(3,363,085)**	(2,312,660)
Cash flows from financial activities:		
Repayment of loans	**(186,667)**	(186,665)
Repayment of hire purchase	**-**	-
Interest paid	**-**	-
Net cash used in financing activities	**(186,667)**	(186,665)
Change in cash and cash equivalents in the reporting period	**2,452,887**	(834,924)
Cash and cash equivalents at the beginning of the reporting period	**1,429,825**	2,264,749
Cash and cash equivalents at the end of the reporting period	**3,882,712**	1,429,825
Reconciliation of net income to net cash flow from operating activities		
Net income for the reporting period (as per the statement of financial activities)	**4,783,170**	835,027
Adjustments for:		
Depreciation charge	**575,270**	450,510
Decrease / (Increase) in stocks	**18,211**	(8,575)
Decrease / (Increase) in debtors	**467,560**	(673,582)
Increase in creditors	**177,428**	1,041,021
Employer contributions to defined benefit pension scheme	**(91,000)**	(173,000)
Defined benefit pension scheme operating expenditure	**72,000**	193,000
NET CASH PROVIDED BY OPERATING ACTIVITIES	**6,002,639**	1,664,401

The notes on pages 19 to 37 form part of these financial statements.

DONCASTER CULTURE AND LEISURE TRUST

CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

Movement in net cash /debt

	At 1 April 2023	Cashflows	Other non-cash changes	At 31 March 2024
	£	£	£	£
Cash and cash equivalents				
Cash	1,429,825	2,452,887	-	3,882,712
Borrowing				
Debt due within one year	(186,666)	186,667	(186,667)	(186,666)
Debt due after one year	(1,120,002)	-	186,667	(933,335)
Total	123,157	2,639,554	-	2,762,711

The notes on pages 19 to 37 form part of these financial statements.

1. ACCOUNTING POLICIES

1.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 (FRS102) – second edition published in October 2019, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Trustees are reviewing various means of income generation, including support from the local authority, and expect these will provide adequate resource for the charity to enable delivery of its business plan. The Trustees are confident that the charity's cash flows, projections and forecasts for the next twelve months will be achieved, and in these circumstances consider it appropriate that the charity's financial statements be prepared on a going concern basis.

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Group Financial Statements

The financial statements consolidate the results of the charity and its wholly owned subsidiaries, Doncaster Conferences Catering and Events Limited, Doncaster Performance Venue Limited and Cast Events Limited on a line-by-line basis.

1.3 Incoming Resources

Voluntary income including donations and grants that provide funding are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods: or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from commercial trading activities is recognised as earned when the related goods and services are provided.

Investment income is recognised on a receivable basis.

1. ACCOUNTING POLICIES (continued)

1.3 Incoming Resources (continued)

Income is deferred when advance ticket sales are received in advance of the events to which they relate, or revenues received for annual memberships to be recognised over the period.

1.4 Resources Expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied.

- Costs of generating funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.
- Charitable activities include expenditure associated with the fitness and health activities and include both the direct costs and support costs relating to these activities.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. staff costs by the time spent and other costs by their usage.

1.5 Irrecoverable VAT

The charity's income is partially exempt for VAT purposes and as such it cannot reclaim all input VAT on goods and services received. There is a charge in the Statement of Financial Activities for the year ended 31 March 2024 of £213,805 (2023: £485,365) relating to non-recoverable VAT.

1.6 Operating Leases

Rentals payable under operating leases are charged on a straight-line basis over the period of the lease.

1.7 Pension

Defined benefit scheme

With effect from 1 April 2011 the company joined and participates in the benefits of the South Yorkshire Pension Fund. The company has accounted for pensions and similar benefits under FRS102. The operating and financing costs of defined benefit plans are recognised separately in the statement of financial activities; service costs are systematically spread over the service lives of employees, and financing costs are recognised in the periods in which they arise. Variations from expected costs, arising from the experience of the plans or changes in actuarial assumptions, are recognised immediately in the statement of financial activities. The costs of individual events such as past service benefit enhancements, settlements and curtailments are recognised immediately in statement of financial activities. The liabilities and, where applicable, the assets of defined benefit plans are recognised at fair value in the balance sheet.

The company also contributes to "Group Personal Pension Plans" providing benefits for employees additional to those from the State. The schemes are unit linked money purchase arrangements with both an employer and employee contribution for each member.

ACCOUNTING POLICIES (continued)

1.8 Tangible Fixed Assets

The company has no "de minimis" in respect of capitalising fixed assets.

Tangible fixed assets are stated at cost less depreciation or in the case where assets are at fair value, cost has been approximated at the present value of the minimum lease payments.

Where assets are acquired at fair value, cost has been approximated at the present value of minimum lease payments.

Depreciation is provided to write off the cost of fixed assets, less their estimated residual values, over their expected useful lives on the following basis:

Facilities improvements	straight line over 20 years
Computers	straight line over 5 years
Motor vehicles	straight line over 5 years
Plant and machinery	straight line over 5 years
Fixtures, fittings and office equipment	straight line over 5 - 20 years

1.9 Leasing and Hire Purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by hire purchase are depreciated over their useful lives. Obligations under such agreements are in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account on a straight-line basis.

1.10 Stocks

Stocks have been valued at the lower of cost and net realisable value.

1.11 Funds Structure

The Trust has restricted funds to account for situations where a donor requires that donations must be spent on a particular purpose or when funds have been raised for a specific purpose.

All funds that are not restricted are unrestricted income funds.

1.12 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

1. ACCOUNTING POLICIES (continued)

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.13 Key judgements and sources of estimation

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on the number of factors.

1.14 Gift aid income

Taxable profits transferred from subsidiaries are recognised as income when the subsidiary has made an irrevocable commitment to the charity to pay tradeable profits.

During the year the charity has received taxable profits from subsidiaries of £343,559 (2023: £255,638).

No further gift aid distribution to the parent charity has been approved in respect of the year ended 31 March 2024.

2. LEGAL STATUS OF THE TRUST

The Trust is a private company limited by guarantee incorporated in England and Wales which has no share capital. The liability of each member in the event of a winding up is limited to £1.

3. RELATED PARTY TRANSACTIONS

The charity is partly funded via a management fee from the City of Doncaster Council (CDC) and by virtue of this indirect control CDC is deemed by the trustees to be a related party. The following additional transactions and balances occurred with CDC during the year:

	Group		Charity	
	2024	2023	**2024**	2023
	£	£	**£**	£
Management fee (Concession agreement)	1,606,370	1,896,641	1,606,370	1,896,641
Funding for maintenance expenditure	6,361,207	2,620,274	6,361,207	2,620,274
Balance due (within debtors)	99,840	588,973	99,840	588,973
Balance payable (within creditors)	18,023	151	18,023	151
Borrowings payable	933,335	1,120,002	933,335	1,120,002

CDC has agreed to underwrite the liability of the charity in respect of the charity's participation in the Local Government Pension Scheme and accordingly indemnify the South Yorkshire Pension Authority against losses to the South Yorkshire Pension Fund in the event that the charity is unable to meet such liabilities.

4. FUNDRAISING TRADING FROM THE TRADING ACTIVITIES OF SUBSIDIARIES

4.1 Doncaster Conference Catering and Events Limited

Commercial activities at the culture and leisure facilities are concluded through the charity's wholly owned trading subsidiary, Doncaster Conference Catering and Events Limited (04373252). The company was incorporated on 13 February 2002 in the UK and has an issued share capital of two ordinary shares of £1. The subsidiary gifts its taxable profits to Doncaster Culture and Leisure Trust. Audited accounts are filed with the Registrar of Companies. A summary of trading results is shown below.

	2024	2023
	£	£
SUMMARY PROFIT AND LOSS ACCOUNT		
Turnover	3,474,478	3,105,856
Cost of sales	(2,235,620)	(1,968,679)
Gross profit	1,238,858	1,137,177
Administrative expenses	(723,168)	(809,625)
Other operating income		
Charitable distribution	(343,559)	(255,638)
Corporation tax payable	-	-
Movement in retained profit	172,131	71,914

4.2 Doncaster Performance Venue Limited

Doncaster Performance Venue Limited (07980160) (1148432) provides production, presentation and management of artistic and cultural events and activities. The charity is a private charitable company limited by guarantee incorporated in England and Wales and has no share capital. Audited accounts are filed with the Registrar of Companies and the Charity Commission. A summary of trading results is shown below.

	2024	2023
	£	£
SUMMARY PROFIT AND LOSS ACCOUNT		
Incoming resources	219,484	160,362
Expenditure	-	-
Net incoming resources	219,484	160,362
Net movement in funds	219,484	160,362

Incoming resources relate to room hire and other income, as such is it impracticable to separate the expenditure relating to this from the expenditure relating to the main trade.

4.3 Cast Events Limited

Commercial relating to production, presentation and management of artistic and cultural events and activities at the culture and leisure facilities are concluded through the charity's wholly owned trading subsidiary, Cast Events Limited (09369394). The company was incorporated on 30 December 2014 in the UK and has an issued share capital of one ordinary share of £1. The subsidiary gifts its taxable profits to Doncaster Performance Venue Limited. Audited accounts are filed with the Registrar of Companies. A summary of trading results is shown below.

	2024	2023
	£	£
SUMMARY PROFIT AND LOSS ACCOUNT		
Turnover	409,138	373,835
Cost of sales	(315,854)	(290,706)
Gross (loss)/profit	93,284	83,129
Administrative expenses	(22,236)	(23,043)
Charitable distribution	(61,008)	(3,863)
Corporation tax payable	-	-
Movement in retained profit	10,040	56,223

5. GRANTS AND DONATIONS

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
The City of Doncaster Council	-	**6,361,208**	**6,361,208**	2,628,966
Social Isolation Alliance				
CDC	-	-	-	20,000
CDC VCFS Grant	-	**129,746**	**129,746**	180,000
CDC Ward Fund	-	-	-	1,350
CDC-Welcome Spaces	-	**40,000**	**40,000**	-
CDC capital grant	-	**73,354**	**73,354**	-
Central Locality Community	-	**32,233**	**32,233**	-
South Yorkshire Housing	-	-	-	37,000
SYCF	-	**719**	**719**	-
Right up our Street				
Arts Council	-	**300,000**	**300,000**	350,000
CDC	-	-	-	12,000
Match Funding	-	-	-	1,000
The Grand Parade	-	-	-	887
CDC UKSPF Space to Create	-	**10,000**	**10,000**	-
CDC Minors	-	**5,000**	**5,000**	-
CDC GDM	-	**9,930**	**9,930**	-
Doncaster Creates				
Arts Doncaster Remix	-	-	-	4,500
Match Funding	**7,009**	-	**7,009**	-
DCLT	-	**31,300**	**31,300**	
ARG				
CDC	-	-	-	27,985
Charity	**7,009**	**6,993,490**	**7,000,499**	3,263,688
Doncaster Performance Venue Limited	**42,503**	-	**42,503**	38,801
Group	**49,512**	**6,993,490**	**7,043,002**	3,302,489

6. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest	9,044	1,627

Bank interest includes **£9,044** (2023: £1,627) for the company alone.

7. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

The income was entirely from the operation of the charitable activities at the culture and leisure complexes listed in the Trustees report.

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Operation of leisure facilities	**8,363,112**	**-**	**8,363,112**	7,542,166
Charity	**8,363,112**	**-**	**8,363,112**	7,542,166
Operation of theatre facilities	**2,663,164**	**182,759**	**2,845,923**	2,694,577
Group	**11,026,276**	**182,759**	**11,209,035**	10,236,743

8. ALLOCATION OF SUPPORT

The trust allocates its support costs as shown in the table below.

Support costs are allocated on a basis consistent with the use of resources.

	Culture & Leisure Facilities	Governance	Total 2024	Total 2023
	£	£	£	£
Depreciation	**265,547**	**13,976**	**279,523**	176,560
Office salaries	**234,890**	**58,722**	**293,612**	184,281
Insurance	**48,855**	**-**	**48,855**	32,300
Professional charges	**19,057**	**1,003**	**20,060**	35,218
Computer costs	**340,848**	**85,212**	**426,060**	355,672
Charity	**909,197**	**158,913**	**1,068,110**	784,031
Doncaster Performance Venue Limited	**440,224**	**21,884**	**462,108**	410,901
Group	**1,349,421**	**180,797**	**1,530,218**	1,194,932

9. ANALYSIS OF CHARITABLE EXPENDITURE

The charity undertakes direct charitable activities only and does not make grant payments.

	Culture & Leisure Facilities 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
The Dome	**3,466,327**	**216,619**	**3,682,946**	3,462,887
Adwick Sports Centre	**1,259,286**	**98,608**	**1,357,894**	1,453,819
Armthorpe Sports Centre	**672,265**	**5,967**	**678,232**	610,369
Askern Sports Centre	**336,347**	**225,892**	**562,239**	43,401
Crookhill Park Golf Club	**204,113**	**4,624**	**208,737**	236,585
Dearne Valley Leisure Centre	**795,570**	**80,782**	**876,352**	956,898
Edlington Leisure Centre	**355**	**60,305**	**60,660**	34,854
Fitness Village Balby	**506,099**	**-**	**506,099**	533,083
Hatfield Water Park	**283,265**	**249,852**	**533,117**	482,955
Rossington Community Sports Village	**126,297**	**-**	**126,297**	151,161
Rossington Sports Centre	**259,715**	**-**	**259,715**	186,533
Thorne Sports Centre	**2,044**	**-**	**2,044**	10,225
Feasibility	**-**	**9,700**	**9,700**	66,206
DCLT Fees	**-**	**69,874**	**69,874**	74,008
Capital Fees	**-**	**114,999**	**114,999**	212,278
Disallowed VAT	**213,805**	**-**	**213,805**	485,365
Social Isolation Alliance	**-**	**261,263**	**261,263**	330,652
Right Up Our Street	**-**	**380,127**	**380,127**	350,423
Doncaster Creates	**-**	**300**	**300**	68,930
CDC	**-**	**-**	**-**	23,287
Cleaning	**138,584**	**-**	**138,584**	103,865
Maintenance and repairs	**715,373**	**-**	**715,373**	839,346
Advertising and publicity	**239,773**	**-**	**239,773**	197,164
Bank and credit card charges	**58,647**	**-**	**58,647**	28,589
Leisure overheads	**309,463**	**-**	**309,463**	215,410
Personnel	**150,016**	**-**	**150,016**	164,568
Support costs (**note 8**)	**788,586**	**279,524**	**1,068,110**	784,031
Rossington Centre	-	**111,114**	**111,114**	-
Charity	**10,525,930**	**2,169,550**	**12,695,480**	12,131,520
Doncaster Performance Venue Limited	**3,013,092**	**276,700**	**3,289,792**	3,156,372
Group	**13,539,022**	**2,446,250**	**15,985,272**	15,287,892

10. STAFF COSTS AND TRUSTEES REMUNERATION

	2024	2023
	£	£
Salaries	6,461,851	5,785,837
Social Security costs	454,359	464,517
Pension costs	200,830	180,629
	7,117,040	6,430,983

The average number of employees during the year was as follows:

	Number	Number
Charitable activities	244	174
Trading activities	54	69
	298	243

Band analysis of higher paid employees was as follows			
£70,001 - £80,000		-	-
£80,001 - £90,000	(Michael Hart, Chief Executive)	1	1

For higher paid staff an employer pension contribution of **£6,817** (2023: £6,750) was made during the year.

No remuneration is paid to directors/trustees.

Travelling and subsistence expenses incurred by Trustees on charity business are reimbursed. The amount reimbursed in the year was **£Nil** (2023: £Nil).

11. MOVEMENT IN TOTAL FUNDS FOR THE YEAR

The movement for the group is stated after charging:	**2024**	2023
	£	£
Depreciation of tangible fixed assets:		
- Owned by the charity	**397,336**	135,463
- On finance agreement / CDC funded	**177,934**	315,047
Payable to Auditor		
- Audit fee	**20,975**	19,975
- Other services	**4,500**	4,500
Operating lease rentals:		
- Plant and machinery	**38,149**	39,365
Pension Costs	**200,830**	180,629

The Audit fee for the parent charity was **£11,260** (2023: £10,260)

12. TANGIBLE FIXED ASSETS (GROUP)

	Facilities improvements	Fixtures, fittings, office equipment & vehicles	Total
	£	£	£
COST			
At 31 March 2023	7,397,810	3,730,210	11,128,020
Additions	3,307,825	55,260	3,363,085
At 31 March 2024	**10,705,635**	**3,785,470**	**14,491,105**
DEPRECIATION			
At 31 March 2023	2,206,343	3,166,218	5,372,561
Charge for the year	199,818	375,452	575,270
At 31 March 2024	**2,406,161**	**3,541,670**	**5,947,831**
NET BOOK VALUE			
At 31 March 2024	**8,299,474**	**243,800**	**8,543,274**
At 31 March 2023	5,191,467	563,992	5,755,459

TANGIBLE FIXED ASSETS (CHARITY)

	Facilities improvements	Fixtures, fittings, office equipment & vehicles	Total
	£	£	£
COST			
At 31 March 2023	6,788,329	3,245,527	10,033,856
Additions	3,307,825	23,537	3,331,362
At 31 March 2024	**10,096,154**	**3,269,064**	**13,365,218**
DEPRECIATION			
At 31 March 2023	1,687,759	2,725,813	4,413,572
Charge for the year	177,934	336,805	514,739
On Disposals			
At 31 March 2024	**1,865,693**	**3,062,618**	**4,928,311**
NET BOOK VALUE			
At 31 March 2024	**8,230,461**	**206,446**	**8,436,907**
At 31 March 2023	5,100,570	519,714	5,620,284

13. INVESTMENTS (CHARITY)

The following information relates to the company's subsidiary undertakings:

Name of Undertaking	Nature of Business	Country of Incorporation	Description of Share Capital	Aggregate Share Capital & Reserves at 31/03/24	Surplus/ profit for period ended 31/03/24
Doncaster Conferences Catering and Events Limited*	Conferences, catering and events	England	100% £1 ordinary shares	**521,421**	**515,691**
Doncaster Performance Venue Limited*	Performing Arts Centre	England	Limited by guarantee	**888,846**	**(26,107)**
Cast Events Limited	Catering and events	England	100% £1 ordinary shares	**69,315**	**71,048**

*Indicates a direct investment

14. STOCKS

	Group		Charity	
	2024	2023	**2024**	2023
Bar and catering	105,975	124,186	-	-
Other	-	-	-	-
	105,975	124,186	-	-

15. DEBTORS

	Group		Charity	
	2024	2023	**2024**	2023
Trade debtors	332,624	749,424	235,259	650,226
Amounts owed by group undertakings	-	-	194,424	9,451
Other debtors	439,240	451,480	344,946	155,080
Prepayments	497,697	536,217	227,575	182,340
	1,269,561	1,737,121	1,002,204	997,097

All debtors are due within one year.

16. CREDITORS (AMOUNTS DUE WITHIN ONE YEAR)

	Group		Charity	
	2024	2023	**2024**	2023
Borrowings	186,667	186,666	186,667	186,666
Trade creditors	1,476,892	1,479,027	1,132,928	1,271,686
Amounts owed to group undertakings	-	-	798,065	532,630
Other taxes and social security	345,761	164,642	341,005	161,984
Accruals & deferred income	1,897,145	1,884,943	617,981	545,627
Other creditors	49,709	63,468	45,232	57,279
	3,956,174	3,778,746	**3,121,878**	2,755,871

17. CREDITORS (AMOUNTS DUE AFTER MORE THAN ONE YEAR)

	Group		Charity	
	2024	2023	**2024**	2023
	£	£	**£**	£
Borrowings	933,335	1,120,002	933,335	1,120,002
	933,335	1,120,002	933,335	1,120,002

The maturities of sources of borrowing are as follows:

	Group		Charity	
	2024	2023	**2024**	2023
	£	£	**£**	£
In one year or less	**186,667**	186,666	**186,667**	186,666
In more than one year but not more than two years	**186,667**	186,666	**186,667**	186,666
In more than two years but not more than five years	**746,668**	559,998	**746,668**	559,998
More than 5 years	-	-	-	373,338
	1,120,002	1,306,668	**1,120,002**	1,306,668

18. SHARE CAPITAL

The company is limited by guarantee. The liability of the members is limited to £1 each.

19. RESTRICTED FUNDS (GROUP AND CHARITY)

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

		Movement in funds			
	Balance 31 March 2023 £	Incoming Resources £	Resources Expanded £	Transfer £	Balance 31 March 2024 £
Fund:					
CDC Asset Maintenance	3,471,949	6,361,207	1,527,860	-	8,305,296
Social Isolation Alliance	171,270	276,053	261,263	-	186,060
Right Up Our Street	24,228	356,230	380,127		331
Doncaster Creates	71,546	-	300	(71,246)	-
CDC	4,697	-	-	-	4,697
Charity	3,743,690	6,993,490	2,169,550	(71,246)	8,496,384
Doncaster Performance Venue Limited:					
Age Is Revolting	-	3,500	-	-	3,500
Stage Lighting and Fittings	68,198	-	18,964	-	49,234
Esmee Fairbairn	6,204	-	6,204	-	-
Liz and Terry Bramall Foundation	2,348	-	2,920	572	-
Public Acts	-	1,693	1,693	-	-
CDC – Cultural Manager	25,708	17,380	24,809	-	18,279
CDC – Winter holiday	-	5,385	-	-	5,385
National Theatre Connections	4,000	-	1,600	-	2,400
Amazon	-	8,500	-	-	8,500
Three Monkies Trust	-	3,500	-	-	3,500
Royal National Theatre-TNP	-	6,903	898	-	6,005
Performance Ensemble	-	2,200	579	-	1,621
Theatres Trust Charity	-	20,000	-	-	20,000
ARG	3,900	-	11,519	7,619	-
CDC Talent Development	-	8,000	8,000	-	-
Speak Up	52,524	83,398	83,964	-	51,958
Darts – Tuneful Chatter	250	13,089	13,339	-	-
Oddysey Fund	60,914	4,211	65,547	422	-
VCFS – Welcome Spaces	-	5,000	-	-	5,000
VCFS – Oddysey Prologue	3,750	-	3,325	(425)	-
CDC – Incredible Journeys	17,000	-	17,000	-	-
CDC – Freshworks	6,904	-	6,904	-	-
CDC – Scriptwork	9,435	-	9,435	-	-
Group	4,004,825	7,176,249	2,446,250	(63,058)	8,671,766

CDC Asset Maintenance - Maintenance contribution for structural and maintenance work at the leisure centres.

Social Isolation Alliance - Alliance that aims to reduce social isolation and loneliness within Doncaster

Right Up Our Street - Consortium creating and delivering art to the people of Doncaster

Doncaster Creates - Arts programmes that nurture and reveal creativity in Doncaster

Stage Lighting and Fittings – To purchase and for the refurbishment of capital equipment at Cast.

Esmee Fairbairn – A grant to support Artist Development across South Yorkshire and particularly in Doncaster.

Liz and Terry Bramall – To fund the purchase of a piano for use on our stages.

Royal National Theatre TNP – Supporting the theatre nation partnership, sharing skills, knowledge, insight and product with partners including the National Theatre.

RNT Public Acts - Support for the performance of Doncastrian Chalk Circle through our partnership with the National Theatre

RNT Speak Up - A collaboration with five partner schools and the National Theatre to encourage young people to speak up about issues that matter to them

RNT – Odyssey - Support for the performance of *Cyclops* through our partnership with the National Theatre

Doncaster People's Theatre - A community performance group based at Cast

CDC Freshworks - Artist Development activities

CDC Scriptworks - A creative writing group for community members of Doncaster

CDC Incredible Journeys - A Doncaster Cultural Education Partnership project for young people in the city

CDC Cultural Manager – a joint project funded by *Doncaster Opportunities Area* and *We Are IVE* to promote partnership working between creative organisations and schools in Doncaster.

CDC Holiday Fund - Healthy food and activities at Cast for young people from low-income backgrounds

CDC Talent Development - Developing the artistic talent of Doncaster through a range of initiatives

Darts - Tuneful Chatter - A partnership project with darts supporting creative activities for children in their early years

Age is Revolting – A Young People's performance project.

VCFS - Welcome Space - Funding to ensure an accessible, free, warm space for non-paying visitors at Cast

Performance Ensemble - Support toward *Sinfonia*, a performance by older community members

Three Monkies Trust - Bursaries for young people from low-income families to take part in Cast's Youth Theatre

Amazon - Funding support to provide access measures to Cast's programme at all levels

Theatres Trust Charity - Funding to support the instalment of solar panels on the venue's roof

National Theatre Learning & Connect – To support the National Theatre Connections Festival.

ARG – This fund focused on the creation of new work by and for Doncaster residents, skill opportunities and career pathways.

VCFS – Odyssey Prologue – A CDC fund to support an Odyssey companion piece delivered alongside the National Theatre Public Acts/Odyssey project.

20. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS (GROUP)

Fund balances at 31 March 2024 were represented by:

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	3,367,948	5,175,326	**8,543,274**
Current assets	1,761,808	3,496,440	**5,258,248**
Creditors due within one year	(3,956,174)	-	**(3,956,174)**
Creditors due after one year	(933,335)	-	**(933,335)**
Pension asset	43,000	-	**43,000**
TOTAL NET ASSETS	**283,247**	**8,671,766**	**8,955,013**

21. CONTINGENT LIABILITIES

There were no contingent liabilities of which the Trustees were aware at 31 March 2024 (2023: £nil).

22. ULTIMATE CONTROL

The trust is a company limited by guarantee. The members are the Trustees. The company is therefore ultimately controlled by the Trustees.

23. PENSION COMMITMENTS

The company participates in the South Yorkshire Pension Fund, a multi-employer defined benefit scheme. The assets of the scheme are held in a separate Trustee administered fund. The company's participation in the scheme commenced on 1 April 2011, meaning that historic data for comparative purposes is not available prior to this date.

The company has fully adopted Financial Reporting Standard 102 Section 28 "Employee benefits" (FRS 102). Current service costs, curtailment and settlement gains and losses, and net financial returns are included in the statement of financial activities in the period to which they relate. Actuarial gains and losses are separately recognised in the statement of financial activities, in accordance with the SORP 2005.

The Trustees are keeping under review the disclosed deficit in the scheme.

The pension cost charge represents contributions payable by the charity to the South Yorkshire Pension Fund and group personal pension plans and amounted to **£91,000** (2023: £173,000). Contributions totalling **£45,232** (2023: £57,279) were payable to the funds at the balance sheet date and are included in creditors.

Actuarial valuations are carried out triennially for funding purposes, using the Projected Unit method.

The most recent valuation was updated to 31 March 2024, by an independent qualified actuary in accordance with the arrangements of FRS102. As required by FRS102, the defined benefit liabilities have been measured using the Projected Unit method and both the assets and liabilities include the value of pensions in payment, excluding those which are secured with insured annuities.

The following table sets out the key FRS102 assumptions used for the scheme. The table also sets out for the last two years the fair value of assets, a breakdown of the assets into the main asset classes, the present value of the FRS102 liabilities and the net surplus (deficit) of assets which equals the gross pension asset (liability).

The mortality table used as at 31 March 2024 to calculate the scheme's liabilities was S2PA CMI 2018

23. PENSION COMMITMENTS (continued)

The major assumptions used for the actuarial valuation were:

	2024 % pa	2023 % pa
Rate of increase in salaries	**3.35**	3.55
Rate of increase in pensions in payment	**1.50**	1.75
Discount rate	**4.85**	4.75
Inflation assumption (CPI)	**2.75**	2.95

The fair value of the assets in the scheme and the present value of the liabilities in the scheme at each balance sheet date were:

	Fair Value 2024 £	Fair Value 2023 £
Equities	**5,263,320**	4,870,840
Government bonds	**1,601,880**	1,647,490
Other bonds	**-**	-
Property	**686,520**	573,040
Cash/liquidity	**76,280**	71,630
Other	**-**	-
Total fair value of scheme assets	**7,628,000**	7,163,000
Present value of scheme liabilities	**(7,585,000)**	(7,515,000)
Gross pension asset/(liability)	**43,000**	(352,000)

The following amounts have been recognised in the financial statements in the year to 31 March 2024 and 31 March 2023 under the requirements of FRS 102:

	2024 £	2023 £
Current service cost	**50,000**	86,000
Expected return on scheme assets	**-**	-
Interest on scheme liabilities	**22,000**	107,000
Curtailment	**-**	-
Total operating charge	**72,000**	193,000

23. PENSION COMMITMENTS (continued)

	2024 £	2023 £
Actual return less expected return on scheme assets	**281,000**	4,150,000
Experience gains and losses arising on scheme liabilities	**213,000**	(441,000)
Adjustment for prior period	**(118,000)**	-
Actuarial gain	**376,000**	3,709,000
Movements in deficit during the year		
Deficit in scheme at beginning of the year	**(352,000)**	(4,041,000)
Restatement of deficit brought forward	**(118,000)**	-
Current service cost	**(50,000)**	(86,000)
Contributions	**91,000**	173,000
Interest on scheme liabilities	**(360,000)**	(309,000)
Expected return on scheme assets	**338,000**	202,000
Past service cost	**-**	-
Curtailment	**-**	-
Actuarial gain/(loss)	**494,000**	3,709,000
Surplus / (Deficit) in scheme at end of year	**43,000**	(352,000)
Reconciliation of fair value of scheme assets		
Opening fair value of scheme assets at 1 April	**7,163,000**	7,449,000
Expected return on scheme assets	**338,000**	202,000
Actuarial (losses)/gains	**213,000**	(537,000)
Contributions by members	**11,000**	13,000
Contributions by employer	**91,000**	173,000
Benefits paid	**(188,000)**	(137,000)
Closing fair value of assets at 31 March	**7,628,000**	7,163,000
Changes in the present value of scheme liabilities		
Opening defined benefit obligation at 1 April	**7,515,000**	11,490,000
Restatement of balance brought forward	**118,000**	-
Current service cost	**50,000**	86,000
Interest cost	**360,000**	309,000
Actuarial (gains)/losses	**(281,000)**	(4,246,000)
Contributions by members	**11,000**	13,000
Past service cost	**-**	-
Curtailment	**-**	-
Benefits paid	**(188,000)**	(137,000)
Closing defined benefit obligation at 31 March	**7,585,000**	7,515,000

23. PENSION COMMITMENTS (cont.)

History of experience gains and losses in the scheme:

	2024	2023
	£	£
Experience gains/(losses) on assets	**213,000**	(537,000)
Percentage of scheme assets	**2.8%**	7.5%
Experience gains on liabilities	**281,000**	4,246,000
Percentage of scheme liabilities	**3.7%**	56.5%
Cumulative gains at end of period	**494,000**	3,709,000

24. FINANCIAL INSTRUMENTS

	Group		Charity	
	2024	2023	2024	2023
Financial assets	£	£	£	£
Financial assets that are debt instruments measured at amortised cost	**5,057,503**	3,166,946	**3,050,734**	1,079,915
	5,057,503	3,166,946	**3,050,734**	1,079,915

Financial assets include cash and cash equivalents, amounts due from group undertakings, trade other debtors and prepayments.

	Group		Charity	
	2024	2023	2024	2023
Financial liabilities	£	£	£	£
Financial liabilities that are debt instruments measured at amortised cost	**4,880,401**	4,898,747	**4,046,105**	3,875,872
	4,880,401	4,898,747	**4,046,105**	3,875,872

Financial liabilities include finance lease liabilities, borrowings, trade creditors, accruals, pension contributions and other creditors.

DONCASTER CULTURE AND LEISURE TRUST

England & Wales - Charity number 1103465

Accounts

DONCASTER CULTURE AND LEISURE TRUST

(Company Registration Number: 04410993)

ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

DONCASTER CULTURE AND LEISURE TRUST

CONTENTS

	Page
Directors'/trustees' report	1 – 9
Statement of trustees' responsibilities	10
Independent auditor's report	11 - 13
Consolidated statement of financial activities	14
Charity statement of financial activities	15
Balance sheet	16
Consolidated cash flow statement	17 - 18
Notes to the financial statements	19 – 37

DONCASTER CULTURE AND LEISURE TRUST

DIRECTORS'/TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2023.

Reference and administrative details

Charity Number:	1103465	
Company number:	4410993	
Registered Office:	The Dome Doncaster Leisure Park Bawtry Road Doncaster DN4 7PD	
Auditor:	Hawsons Chartered Accountants 5 Sidings Court White Rose Way Doncaster DN4 5NU	
Bankers:	Barclays Bank plc 10 Pound Walk Doncaster DN4 5HJ	Co-operative Bank plc South Yorkshire Business Centre Fountain Precinct Balm Green Sheffield S1 2JZ
Legal Advisors:	Employment Law Schofield Sweeney Church Bank House Church Bank Bradford BD1 4DY	Corporate and Commercial Schofield Sweeney Church Bank House Church Bank Bradford BD1 4DY

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are referred to as its trustees.
The trustees serving during the year and since the year end were as follows:

Elected trustees:	A Burden (Chair) R Byrne P Gleadhall M Gutowski M Hewitt T Jones B Roberts
Doncaster Council nominee	Cllr Nigel Ball

DONCASTER CULTURE AND LEISURE TRUST

DIRECTORS'/TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trusts' Officers are:

Chief Executive	M Hart
Chief Operating Officer	C Hone
Chief Financial Officer	M Brookes
Secretary	Schofield Sweeney LLP

Structure, Governance and Management

Governing Document

Doncaster Culture and Leisure Trust (DCLT) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9 January 2002. It is registered as a charity with the Charity Commission. As a company limited by guarantee there are no shares in which the trustees have an interest.

Appointment of trustees

As set out in the Articles of Association, the number of trustees shall be not less than seven. Both elected trustees and the Council nominated trustee are appointed to serve for a period of three years. At the expiry of his/her term of appointment each elected trustee may offer himself/herself for a further term of three years. The Council nominated trustee may be replaced by the Council at any time.

Prior to the Annual General Meeting, all members are advised of any existing trustee whose term of office is complete and whether or not they wish to offer themselves for another term. Their appointment for a further term is determined at the AGM.

Applications from new trustees, as required, are sought by public advertisement or recommendation, having regard to the most recent trustee skills audit. Through the financial years 2022-2023 and 2023-2024, the Chair and Chief Executive have been reviewing the company structure, acknowledging the impacts of the pandemic and the changes to the future business planning process.

Nominees appointed by Doncaster Council are subject to the appointment processes of that body and the guidelines on appointment to public office as they apply to local government nominees.

Trustee induction and training

New trustees undergo induction training to brief them on their roles and responsibilities as well as their legal obligations under charity and company law. Training also covers the company funding arrangements, business planning and financial performance monitoring. During the induction process they are introduced to key staff.

Updates and refresher training is organised as appropriate for existing trustees.

Organisation

The board of trustees administers the charity and operates several meetings across a schedule to ensure good governance.
The General Purposes Committee meets quarterly and keeps under review all matters of governance and risk management and gives greater scrutiny to financial accounts and budgets. Through the year, additional meetings were held with the executive to maintain support and scrutiny as the company commenced the full reopening of the company.
The main Board meets quarterly and reviews company performance against the annual strategy. This is supplemented by quarterly meetings of the Trading arm and Cast.

The Chief Executive and Chief Financial Officer attend a monthly meeting with the Director of Corporate Resources from the local authority to report on performance and future planning regarding both opportunity and risk.

A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for all operational matters.

Related parties

The charity works closely with Doncaster Council in developing and delivering a successful leisure, physical activity and culture strategy for the borough and wider area.
Of the company portfolio, 10 buildings operated by the Trust are owned by the Council and monies are made available by them to the charity for maintenance of the assets as well as revenue subsidy towards the provision of its charitable objectives.

The charity has three wholly owned subsidiaries:
- Doncaster Conferences Catering and Events Limited, established to operate the catering, events, conferences and exhibitions facilities at DCLT venues. Business development under the trading arm has seen two new venues added to the portfolio since conception.
- Doncaster Performance Venue Ltd was established to operate the CAST theatre, which opened its doors to the public in September 2013.
- Cast Events Ltd, established to operate the catering at Cast

Risk Management

The trustees have a risk management strategy which provides for a quarterly review by the Leadership Team and review of proposed changes at board meetings. Risks are scored, and the necessary systems and procedures required to mitigate those risks are identified.
The Leadership Team continues to develop procedures to assess risk in conjunction with the General Purposes Committee, led by Trustees.

The company remains in recovery from the effects of the pandemic and has developed enhanced rigour of risk and the charitable company is subject to regular review through internal challenge and the types of risk, which the charitable company faces include:
- Loss or reduction of local authority support.
- Decisions to withdraw or close services due to contractual changes.
- Loss of key personnel that impact on the strategic direction of the organisation.
- Staff and Board member recruitment and retention problems.
- Recovery of key funding streams.
- Instability or loss of key of suppliers.

Objectives and Activities

DCLT is the preferred contractor by the local authority for the provision and delivery of leisure, physical activity, and culture in Doncaster. The charity's vision is to increase opportunities and participation in sport and culture to improve the lives and wellbeing of our clients and their communities.

The charity exists to manage the leisure and entertainment experience to improve the lives and wellbeing of our clients and their communities. Principally we target ourselves with promoting the benefit of the inhabitants of Doncaster and its environs by the provision of facilities for the recreation and leisure time occupation in the interests of social welfare.

In achieving our wider purpose, the charity aims to support people overcome the negative impacts of mental health, inequality, and isolation.
The charity's scope of work and reach has developed to include a range of externally funded projects:
- Consortium lead for the Doncaster Social Isolation Alliance
- Consortium lead for Right Up Our Street

DIRECTORS'/TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.
The trustees also confirm that they have complied with the duty in Section 4 of the Charities Act 2011.

The objectives of the charity are:

1. To promote the benefit of the inhabitants of the City of Doncaster and its environs by the provision of facilities for the recreation and leisure time occupation in the interest of social welfare.

2. To promote and preserve good physical and mental health.

3. The advancement of the education of the public by the aid, establishment, funding or sponsorship of bursaries, scholarships or grants to any person or persons, institution, association, or corporate body for the purpose of furthering the objects of the company

4. To promote, maintain, improve, and advance public education by the encouragement of the arts, including the arts of singing, music, dance, drama, and mime and to formulate, prepare and establish schemes.

5. The promotion of community participation in healthy recreation by the provision of facilities for playing particular sports.

The strategies employed to achieve the charity's objectives are to:

i. Offer the widest programme of activities across leisure, physical activity, and culture for people of all ages who live, work, learn or visit Doncaster.

ii. Deliver a range of pricing options – peak, off peak, concessions etc to keep prices affordable and improve participation,

iii. Work in partnership with other agencies to tackle specific issues to ensure accessibility to our programmes and venues,

iv. Introduce several initiatives to improve customer and other stakeholder feedback and engagement opportunities in order to improve services.

v. Ensure staff are well trained and motivated to deliver a high-quality service.

The Trusts' values are:

- **Value our people**
  Through the year, leadership team members have maintained positive communications with colleagues across the Trust with regular formal and informal meetings and communication. Promotion and support of positive mental health, remained a focus of our delivery with the continued funding of Unmind, a mental health support app. In addition, triage support is provided by leadership colleagues to identify wider support and pathways from external agencies.
  The cost-of-living impacts remain at the forefront of our strategies and salary increases were above the national average for our lowest paid tiers with some colleagues receiving an 11% pay rise from April 2022.
  Development of skills was in focus in the year, through the recruitment of a Training and Development Manager and this role has taken forward both mandatory and role specific training delivery. Access to wider courses for colleagues from differing departments and or companies have seen colleagues develop and enabled greater earing potential through different roles.

- **Open and honest in our dealings**
  Direct access is available for all colleagues to the leadership team and regular briefings took place with tiers in the organisation to explain decision making and future planning.

The company has embraced digital systems and through our human resource software, People HR, there are regular updates on business developments and information relating to company policies and procedures.

- **Innovative and Commercial**
  The Trust continues to develop and adapt the company's venues and facilities to reimagine and respond to the change in customer behaviours. The recovery plan agreed for 2022-2023 was delivered and saw earned income grow ahead of target. While not yet at post pandemic levels, programming developments at The Dome on the leisure arm, saw significant income generated and consolidated the venue as the primary revenue generator for the company.

- **Customer Focused**
  The Trust has endeavoured to maintain communities at our core. As venues have reopened form the capital programmes implemented, we have restored public access to facilities. This has proven difficult at times, due to the business interruption of the capital program.
  Customer feedback of a negative nature has declined, and we report into Team Doncaster on an annual basis via overview and scrutiny.

- **Enthusiastic**
  The leadership team grew in the year, with the Leisure team restored to pre pandemic levels. There were 3 new leadership colleagues recruited in the year, continuing to refresh the strategic direction of the organisation and restore capacity to lead successfully.

The business strategy and associated budgets for 2022-2023, were based on consolidation of venues and restoring key income streams.
These were focused on:

- The Lagoons
- The Ice Caps
- Choose Memberships
- Swimming Lessons
- Hatfield Outdoor Activity Centre

All targets were achieved except in swimming lessons, which remained a risk throughout the year. This is a consequence of an industry in crisis with regard recruitment of swimming instructors.
The Trust is working locally, regionally and nationally to address and continues to deliver free courses, targeted recruitment at cohorts such as retired teachers, or parents of children in swimming lesson programmes and upskill existing colleagues who may wish to earn additional money.

Capital investment remained a key driver with the program of investment focused on:

1. Investment that will generate additional income in the future
2. Investment that will save costs in the future
3. Investment that will make the organisation more efficient, increase or save capacity

The venues invested in the year were:
Askern Leisure Centre
Rossington Leisure Centre
Thorne Leisure Centre
The Dome

The investment in Askern Leisure Centre was £6.9m and has seen the venue fully refurbished and decarbonised to align with the City of Doncaster's environmental aims. All plant has been replaced and new products such as a wellness suite have been introduced with equipment and programming that responds to the populations the venue serves and not just a one size fits all approach.

Rossington Leisure Centre benefited from a major refurbishment of the pool changing village and reception areas and phase 2 works are planned to link to the adjacent Youth Hub.

Thorne Leisure Centre works are similar to Askern Leisure Centre, in that the project is a major refurbishment and, in the year, Phase 1 works commenced, which are centred on the pool hall, pool changing village and reception. The total investment in the venue is £7.5m and is set to complete in Spring 2024.

The organisation has continued to grow capacity through the recruitment of new staff as programs and venues have been restored or reopened.

Recruitment continues to be a challenge, as widely documented the the industries we work in, saw significant numbers leave due to concerns of sustainability with the effect being, a shift away for people working in the leisure, cultural and hospitality sectors.

It is the policy of DCLT to treat all employees and job applicants fairly and equally regardless of their sex, sexual orientation, marital status, race, colour, nationality, ethnic or national origin, religion, age, disability, or union membership status. The policy applies to recruitment and selection, terms and conditions of employment including pay, promotion, training, transfer, and every other aspect of employment.
Applications for employment by disabled persons are always fully considered and in line with the Disability Symbol commitments, DCLT will interview all applicants with a disability who meet the minimum criteria for a job vacancy and consider them on their abilities. DCLT will ensure there is a mechanism in place to discuss at any time, but at least once a year, with disabled employees what can be done to make sure they can develop and use their abilities and will make every effort when employees become disabled to ensure they stay in employment. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical with that of other employees.

The Head of Human Resources sits on the local Inclusivity and Fairness Forum, and we continue to develop our equality, inclusivity and diversity program of works.
The Chief Executive attends The Ethnic Culture Fusion Network, aimed at promoting shared responsibility in responding to improved representation at all levels in the organisation.

Pension

The transfer of leisure facilities from Doncaster Council on 1st April 2011 also included the transfer of those staff employed at the centres. To facilitate this and protect the employment terms and conditions of those staff involved, DCLT became an admitted body of South Yorkshire Pension Authority. A further tranche of staff was transferred from the Council in September 2013 when the CAST theatre (Doncaster Performance Venue, a charitable subsidiary of DCLT) began trading. The pensions liability in relation to transferred staff amounted to £352,000 on 31st March 2023.

Culture

The Trust leads on a number of strands of work that sit outside of the core contract with the local authority and the company's role in developing the culture offer, expanded through the year.

Right Up Our Street (RUOS)

Doncaster's Creative People & Places project funded by Arts Council England delivered a number of community and place making events, culminating in the DN Light Festival in November 2022, which is programmed and curated by the communities of Doncaster. The event was attended nationally and elevated the work of RUOS.

The Trust is the lead Consortium partner, and the Chief Executive chairs the Consortium and supports the Director of RUOS and her team.
The project is currently in Phase 4 and will be bidding for Phase 5 funding from April 2025.

Doncaster Cultural Strategy

The Chief Executive was originally a co-sponsor of the new Cultural Strategy for the borough, and since its approval, is now a member of the Culture Portfolio Board who are strategically steering the delivery of the strategy.

Social Objectives

To support networks in the borough to help Doncaster become the least loneliest place in England

DCLT is the lead consortium partner of Doncaster Social Isolation Alliance and with anchor organisations such as Voluntary Action Doncaster and Age UK continued to support the third sector throughout the year. Due to the company infrastructure, funding was committed to the Alliance and disseminated to organisations to continue to deliver foodbanks, community activity or sustain small, sole trader organisations within the voluntary sector.
In addition to delivery further funding bids on behalf of the sector continue to take place and the Alliance is committed to a recovery plan for the third sector organisations.

Partnerships

Senior Officers of the company hold a range of places on strategic groups and/or Boards to enhance both the company's delivery but also support local strategic goals.
Detailed below are a range of partnerships that the Trust is represented on:

Get Doncaster Moving	Board Member
Doncaster Cultural Portfolio	Board Member
Doncaster Town Deal Board	Board Member
Doncaster Music Hub	Board Member
SPORTA – NE Region	Partnership Member

Financial Review

The costs of providing our charitable activities are targeted to be in part, defrayed by monies gift-aided to us from the profits made by our trading subsidiary, DCCE. In 2022/2023, DCCE made a gift aid contribution of £255,638 from profits generated in 2021/2022.

The charity received an underwriting from Doncaster Council to support its leisure charitable objectives in the form of a management fee. The fee for 2022/23 was £1,896,641 to support revenue costs.

However, consequent upon the transfer of staff from Doncaster Council in April 2011, and a further transfer in September 2013, the trust incurred a significant pension liability with South Yorkshire Pension Fund. As at March 2020 this liability stands at £352,000. The liability is underwritten by Doncaster Council.

The council have substantially supported the Trust in providing additional funding to ensure the viability and going concern status of the company from April 2022 through to March 2023.
There is a confirmed commitment of a £1,760,128 underwriting for the group of companies for 2023-2024.

Net incoming resources for the charity for 2022/23 were £828,240. This figure reflects the funds received in year for the extensive capital program that are still in progress. The accounting adjustments required by Financial Reporting Standard 102 (FR102) (Retirement Benefits)', however, is for an actuarial gain on the pension fund of 3,709,000.
Total surplus carried forward, therefore, is £2,472,326

The total amount of incoming resources including grants and donations in the year was £12,959,760.

Of this, the restricted funds of £3,262,688 were as follows

Capital Maintenance and Investment

As owners of the buildings, Doncaster Council fund capital works needed to maintain them to a high standard. Team Doncaster Strategy places locality services front and centre and as such the notion to protect leisure assets in communities has been embraced by Doncaster Council.

Funding has been allocated for a number of long-term projects which commenced throughout the financial year. This funding was £2,628,966 for 2022/23.

Investment Powers and Policy

The trustees, having regard to the liquidity requirements of operating its facilities, and to the reserves policy, have a policy of retaining balances in interest bearing deposit accounts when possible.

Reserves policy

The pension liability is underwritten by Doncaster Council. The reserves policy seeks to address remedial risk. Currently our strategy has been to safeguard against reduced income (through a variety of assessed risks) and increased costs (again through a variety of assessed risks).
The reserves policy is as follows:

> 'The Trust recognises a number of risks to our ability to maintain continuous high-quality leisure provision to our clients and their communities throughout the year. In order to safeguard against loss of income and/or increased costs based on our assessment of these business risks, the Trust requires a level of reserves.
> The Trust also acknowledges a possible requirement for funding future capital expenditure outside the Council's responsibilities as landlord.
> The level of reserves needed, based on the above is equivalent to one month's turnover for DCLT (and one month's contribution for DCCE).'

The actual reserves at 31 March 2023 showed £2,472,326.

Trustees' responsibilities in relation to the financial statements

The trustees' responsibilities in relation to the financial statements are set out in the "Statement of Trustees' Responsibilities".

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- Business strategies and annual budget approved by the trustees
- Regular consideration by the trustees of financial results, variance from budgets, non-financial performance indicators and benchmarking review.
- Delegation of authority and segregation of duties
- Identification and management of risks

The trustees have reviewed the adequacy of the charity's current internal controls and are pleased to report these conform to guidelines issued by the Charity Commission

Provision of information to auditors

So far as each of the trustees is aware at the time the report is approved:

- there is no relevant audit information of which the company's auditors are unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report was approved by the board on 8/11/2023 and signed on its behalf.

A Burden
Director



DONCASTER CULTURE AND LEISURE TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are directors of Doncaster Culture and Leisure Trust for the purposes of company law) are responsible for preparing the trustees' annual report (including the strategic report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and parent charity and of the incoming resources and application of resources, including its income and expenditure, of the group and parent charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and accounting 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the group and parent charity and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011 and regulations made under the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the group and parent charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DONCASTER CULTURE AND LEISURE TRUST

Opinion

We have audited the financial statements of Doncaster Culture and Leisure Trust (the "parent charitable company") and its subsidiaries (the "group") for the year ended 31 March 2023 which comprise the Group and Parent Charity Statements of Financial Activities (including Income and Expenditure Accounts), the Group and Parent Charitable Company Balance Sheets, the Group Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2023 and of the group's and the parent charitable company's incoming resources and application of resources, including the group's and the parent's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issues.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant section of this report.

Other information

The other information comprises the information included in the Directors'/Trustees' Report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors'/Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees responsibilities statement set out on page 14, the trustees (who are also directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and those responsible for legal compliance procedures to obtain an understanding of the legal and regulatory framework applicable to the entity and how the company complies with that framework, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud; and
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud and non-compliance with laws and regulations; and
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Reviewing board minutes; and
- Identifying and testing journal entries, in particular any journal entries posted within unusual account combinations or posted by senior management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsbilities-for-the-audit-fi/description-of-the-auditor's-responsibilities-for. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Hawsons

Daniel Wood (Senior Statutory Auditor)
For and on behalf of Hawsons Chartered Accountants, Statutory Auditor
Doncaster, UK
29/11/.....2023

DONCASTER CULTURE AND LEISURE TRUST

GROUP STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2023

INCOMING RESOURCES	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources from generated funds:					
Voluntary income					
Grants and donations	5	**39,801**	**3,262,688**	**3,302,489**	1,952,843
Activities for generating funds					
Commercial trading operations	4	**3,640,053**	**-**	**3,640,053**	4,460,779
Investment income	6	**1,627**	**-**	**1,627**	-
		3,681,481	**3,262,688**	**6,944,169**	6,413,622
Incoming resources from charitable activities:					
Operation of leisure facilities	7	**9,744,418**	**492,325**	**10,236,743**	7,247,044
Support from local authority	3	**1,896,641**	**-**	**1,896,641**	2,003,359
TOTAL INCOMING RESOURCES		**15,322,540**	**3,755,013**	**19,077,553**	15,664,025
RESOURCES EXPENDED					
Costs of generating funds:					
Commercial trading operations	4	**3,092,053**	**-**	**3,092,053**	2,432,118
Charitable activities					
Operation of leisure facilities	9	**12,484,828**	**2,803,064**	**15,287,892**	12,834,943
Taxation		**(137,419)**	**-**	**(137,419)**	(6,338)
TOTAL RESOURCES EXPENDED		**15,439,462**	**2,803,064**	**18,242,526**	15,260,723
MOVEMENT IN TOTAL FUNDS FOR THE YEAR					
Net incoming resources		**(116,922)**	**951,949**	**835,027**	403,302
Pension scheme actuarial gains		**3,709,000**	**-**	**3,709,000**	1,039,000
Transfer between funds		**(122,412)**	**122,412**	**-**	-
TOTALSURPLUS/ (DEFICIT) FUNDS BROUGHT FORWARD		**(3,678,648)**	**2,930,464**	**(748,184)**	(2,190,486)
TOTAL SURPLUS/ (DEFICIT) FUNDS CARRIED FORWARD		**(208,982)**	**4,004,825**	**3,795,843**	(748,184)

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

The notes on pages 19 to 37 form part of these financial statements.

DONCASTER CULTURE AND LEISURE TRUST

CHARITY STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2023

INCOMING RESOURCES	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources from generated funds:					
Voluntary income					
Gift aid	4	**255,638**	-	**255,638**	-
Grants and donations	5	**1,000**	**3,262,688**	**3,263,688**	1,765,413
Investment income	6	**1,627**	-	**1,627**	-
		258,265	**3,262,688**	**3,520,953**	1,765,413
Incoming resources from charitable activities:					
Operation of leisure facilities	7	**7,542,166**	-	**7,542,166**	7,014,190
Support from local authority	3	**1,896,641**	-	**1,896,641**	2,003,359
TOTAL INCOMING RESOURCES		**9,697,072**	**3,262,688**	**12,959,760**	10,782,962
RESOURCES EXPENDED					
Charitable activities					
Operation of leisure facilities	9	**9,877,875**	**2,253,645**	**12,131,520**	10,694,898
TOTAL RESOURCES EXPENDED		**9,877,875**	**2,253,645**	**12,131,520**	10,694,898
MOVEMENT IN TOTAL FUNDS FOR THE YEAR					
Net incoming resources		**(180,803)**	**1,009,043**	**828,240**	88,064
Pension actuarial gains	23	**3,709,000**	-	**3,709,000**	1,039,000
TOTAL SURPLUS/DEFICIT) FUNDS BROUGHT FORWARD		**(4,799,561)**	**2,734,647**	**(2,064,914)**	(3,191,978)
TOTAL SURPLUS/(DEFICIT)FUNDS CARRIED FORWARD		**(1,271,364)**	**3,743,690**	**2,472,326**	(2,064,914)

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

The notes on pages 19 to 37 form part of these financial statements.

DONCASTER CULTURE AND LEISURE TRUST
REGISTERED NUMBER: 4410993

BALANCE SHEETS
AS AT 31 MARCH 2023

	Note	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
FIXED ASSETS					
Tangible	12	**5,755,459**	3,893,309	**5,620,284**	3,774,528
		5,755,459	3,893,309	**5,620,284**	3,774,528
CURRENT ASSETS					
Stocks	14	**124,186**	115,611	**-**	-
Debtors	15	**1,737,121**	1,063,539	**997,097**	917,193
Cash at bank and in hand		**1,429,825**	2,264,749	**82,818**	251,942
		3,291,132	3,443,899	**1,079,915**	1,169,135
CREDITORS: amounts falling due within one year	16	**(3,778,746)**	(2,737,725)	**(2,755,871)**	(1,660,910)
NET CURRENT ASSETS/(LIABILITIES)		**(487,614)**	706,174	**(1,675,956)**	(491,775)
TOTAL ASSETS LESS CURRENT LIABILITIES		**5,267,845**	4,599,483	**3,944,328**	3,282,753
CREDITORS:					
Amounts falling due after more than one year	17	**(1,120,002)**	(1,306,667)	**(1,120,002)**	(1,306,667)
Pension liability	23	**(352,000)**	(4,041,000)	**(352,000)**	(4,041,000)
NET ASSETS / (LIABILITIES)		**3,795,843**	(748,184)	**2,472,326**	(2,064,914)
FUNDS					
Restricted	19/20	**4,004,825**	2,930,464	**3,743,690**	2,734,647
Unrestricted:	20				
Other charitable funds		**(208,982)**	(3,678,648)	**(1,271,364)**	(4,799,561)
Non-charitable trading funds			-		-
		3,795,843	(748,184)	**2,472,326**	(2,064,914)

The Financial Statements were approved and authorised for issue by the Board and were signed on its behalf on 8/11/2023

A Burden
Director

DONCASTER CULTURE AND LEISURE TRUST

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
Cash flows from operating activities:		
Net cash provided (used in) operating activities	**1,664,401**	245,968
Cash flows from investing activities:		
Purchase of property, plant and equipment	**(2,312,660)**	(564,930)
Disposal of property, plant and equipment	**-**	-
Net cash provided by (used in) investing activities	**(2,312,660)**	(564,930)
Cash flows from financial activities:		-
Repayment of loans	**(186,665)**	(186,668)
Repayment of hire purchase	**-**	-
Interest paid	**-**	-
Net cash provided by (used in) financing activities	**(186,665)**	(186,668)
Change in cash and cash equivalents in the reporting period	**(834,924)**	(505,630)
Cash and cash equivalents at the beginning of the reporting period	**2,264,749**	2,770,379
Cash and cash equivalents at the end of the reporting period	**1,429,825**	2,264,749
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	**835,027**	403,302
Adjustments for:		
Depreciation charge	**450,510**	376,486
(Increase) / Decrease in stocks	**(8,575)**	(92,478)
(Increase) / Decrease in debtors	**(673,582)**	24,264
Increase / (Decrease) in creditors	**1,041,021**	(490,606)
Employer contributions to defined benefit pension scheme	**(173,000)**	(183,000)
Defined benefit pension scheme operating expenditure	**193,000**	208,000
NET CASH PROVIDED (USED IN) OPERATING ACTIVITIES	**1,664,401**	245,968

The notes on pages 19 to 37 form part of these financial statements.

CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

Movement in net cash /debt

	At 1 April 2022	Cashflows	Other non-cash changes	At 31 March 2023
	£	£	£	£
Cash and cash equivalents				
Cash	2,264,749	(834,924)	-	1,429,825
Borrowing				
Debt due within one year	(186,666)	186,665	(186,665)	(186,666)
Debt due after one year	(1,306,667)	-	186,665	(1,120,002)
Total	771,416	(648,259)	-	123,157

The notes on pages 19 to 37 form part of these financial statements.

1. ACCOUNTING POLICIES

1.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 (FRS102) – second edition published in October 2019, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Trustees are reviewing various means of income generation, including support from the local authority, and expect these will provide adequate resource for the charity to enable delivery of its business plan. The Trustees are confident that the charity's cash flows, projections and forecasts for the next twelve months will be achieved, and in these circumstances consider it appropriate that the charity's financial statements be prepared on a going concern basis.

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Group Financial Statements

The financial statements consolidate the results of the charity and its wholly owned subsidiaries, Doncaster Conferences Catering and Events Limited, Doncaster Performance Venue Limited and Cast Events Limited on a line by line basis.

1.3 Incoming Resources

Voluntary income including donations and grants that provide funding are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods: or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from commercial trading activities is recognised as earned when the related goods and services are provided.

Investment income is recognised on a receivable basis.

1. ACCOUNTING POLICIES (continued)

1.3 Incoming Resources (continued)

Income is deferred when advance ticket sales are received in advance of the events to which they relate, or revenues received for annual memberships to be recognised over the period.

1.4 Resources Expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied.

- Costs of generating funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.
- Charitable activities include expenditure associated with the fitness and health activities and include both the direct costs and support costs relating to these activities.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. staff costs by the time spent and other costs by their usage.

1.5 Irrecoverable VAT

The charity's income is partially exempt for VAT purposes and as such it cannot reclaim all input VAT on goods and services received. There is a charge in the Statement of Financial Activities for the year ended 31 March 2023 of £485,365 (2022: £438,110) relating to non-recoverable VAT.

1.6 Operating Leases

Rentals payable under operating leases are charged on a straight line basis over the period of the lease.

1.7 Pension

Defined benefit scheme

With effect from 1 April 2011 the company joined and participates in the benefits of the South Yorkshire Pension Fund. The company has accounted for pensions and similar benefits under FRS102. The operating and financing costs of defined benefit plans are recognised separately in the statement of financial activities; service costs are systematically spread over the service lives of employees, and financing costs are recognised in the periods in which they arise. Variations from expected costs, arising from the experience of the plans or changes in actuarial assumptions, are recognised immediately in the statement of financial activities. The costs of individual events such as past service benefit enhancements, settlements and curtailments are recognised immediately in statement of financial activities. The liabilities and, where applicable, the assets of defined benefit plans are recognised at fair value in the balance sheet.

The company also contributes to "Group Personal Pension Plans" providing benefits for employees additional to those from the State. The schemes are unit linked money purchase arrangements with both an employer and employee contribution for each member.

ACCOUNTING POLICIES (continued)

1.8 Tangible Fixed Assets

The company has no "de minimis" in respect of capitalising fixed assets.

Tangible fixed assets are stated at cost less depreciation or in the case where assets are at fair value, cost has been approximated at the present value of the minimum lease payments.

Where assets are acquired at fair value, cost has been approximated at the present value of minimum lease payments.

Depreciation is provided to write off the cost of fixed assets, less their estimated residual values, over their expected useful lives on the following basis:

Facilities improvements	straight line over 20 years
Computers	straight line over 5 years
Motor vehicles	straight line over 5 years
Plant and machinery	straight line over 5 years
Fixtures, fittings and office equipment	straight line over 5 - 20 years

1.9 Leasing and Hire Purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by hire purchase are depreciated over their useful lives. Obligations under such agreements are in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account on a straight line basis.

1.10 Stocks

Stocks have been valued at the lower of cost and net realisable value.

1.11 Funds Structure

The Trust has restricted funds to account for situations where a donor requires that donations must be spent on a particular purpose or when funds have been raised for a specific purpose.

All funds that are not restricted are unrestricted income funds.

1.12 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

1. ACCOUNTING POLICIES (continued)

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.13 Key judgements and sources of estimation

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on the number of factors.

1.14 Gift aid income

Taxable profits transferred from subsidiaries are recognised as income when the subsidiary has made an irrevocable commitment to the charity to pay tradeable profits.

During the year the charity has received taxable profits from subsidiaries of £255,638 (2022: £255,638).

No further gift aid distribution to the parent charity has been approved in respect of the year ended 31 March 2023.

2. LEGAL STATUS OF THE TRUST

The Trust is a private company limited by guarantee incorporated in England and Wales which has no share capital. The liability of each member in the event of a winding up is limited to £1.

3. RELATED PARTY TRANSACTIONS

The charity is partly funded via a management fee from the City of Doncaster Council (CDC) and by virtue of this indirect control CDC is deemed by the trustees to be a related party. The following additional transactions and balances occurred with CDC during the year:

	Group		Charity	
	2023	2022	**2023**	2022
	£	£	**£**	£
Management fee (Concession agreement)	**1,896,641**	1,953,530	**1,896,641**	1,953,530
Funding for maintenance expenditure	**2,620,274**	737,195	**2,620,274**	737,195
Balance due (within debtors)	**588,973**	221,929	**588,973**	221,929
Balance payable (within creditors)	**151**	101	**151**	101
Borrowings payable	**1,120,002**	1,493,333	**1,120,002**	1,493,333

CDC has agreed to underwrite the liability of the charity in respect of the charity's participation in the Local Government Pension Scheme and accordingly indemnify the South Yorkshire Pension Authority against losses to the South Yorkshire Pension Fund in the event that the charity is unable to meet such liabilities.

4. FUNDRAISING TRADING FROM THE TRADING ACTIVITIES OF SUBSIDIARIES

4.1 Doncaster Conference Catering and Events Limited

Commercial activities at the culture and leisure facilities are concluded through the charity's wholly owned trading subsidiary, Doncaster Conference Catering and Events Limited (04373252). The company was incorporated on 13 February 2002 in the UK and has an issued share capital of two ordinary shares of £1. The subsidiary gifts its taxable profits to Doncaster Culture and Leisure Trust. Audited accounts are filed with the Registrar of Companies. A summary of trading results is shown below.

	2023	2022
	£	£
SUMMARY PROFIT AND LOSS ACCOUNT		
Turnover	**3,105,856**	2,568,482
Cost of sales	**(1,968,679)**	(1,335,206)
Gross profit	**1,137,177**	1,233,276
Administrative expenses	**(809,625)**	(961,256)
Other operating income		-
Charitable distribution	**(255,638)**	-
Corporation tax payable	-	-
Movement in retained profit	**71,914**	272,020

4.2 Doncaster Performance Venue Limited

Doncaster Performance Venue Limited (07980160) (1148432) provides production, presentation and management of artistic and cultural events and activities. The charity is a private charitable company limited by guarantee incorporated in England and Wales and has no share capital. Audited accounts are filed with the Registrar of Companies and the Charity Commission. A summary of trading results is shown below.

	2023	2022
	£	£
SUMMARY PROFIT AND LOSS ACCOUNT		
Incoming resources	**160,362**	61,510
Expenditure	-	-
Net incoming resources	**160,362**	61,510
Net movement in funds	**160,362**	61,510

Incoming resources relate to room hire and other income, as such is it impracticable to separate the expenditure relating to this from the expenditure relating to the main trade.

4.3 Cast Events Limited

Commercial relating to production, presentation and management of artistic and cultural events and activities at the culture and leisure facilities are concluded through the charity's wholly owned trading subsidiary, Cast Events Limited (09369394). The company was incorporated on 30 December 2014 in the UK and has an issued share capital of one ordinary share of £1. The subsidiary gifts its taxable profits to Doncaster Performance Venue Limited. Audited accounts are filed with the Registrar of Companies. A summary of trading results is shown below.

	2023	2022
	£	£
SUMMARY PROFIT AND LOSS ACCOUNT		
Turnover	**373,835**	163,132
Cost of sales	**(290,706)**	(135,173)
Gross (loss)/profit	**83,129**	27,959
Administrative expenses	**(23,043)**	(12,483)
Charitable distribution	**3,863**	-
Corporation tax payable	**-**	-
Movement in retained profit	**63,949**	15,476

5. GRANTS AND DONATIONS

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Job retention Scheme income	-	-	-	120,130
The City of Doncaster Council	-	2,628,966	2,628,966	1,000,000
Knowledge & skills				
St Wilfrid's Academy	-	-	-	15,300
Adult Family Community Learning	-	-	-	12,500
Delta Academies Trust	-	-	-	4,890
Trinity Academy	-	-	-	10,944
Social Isolation Alliance				
CDC	-	20,000	20,000	34,000
CDC VCFS Grant	-	180,000	180,000	105,000
CDC Ward Fund	-	1,350	1,350	-
Emergency Winter Fund	-	-	-	50,000
Winter Fund – Higher Rhythm	-	-	-	100,000
South Yorkshire Housing	-	37,000	37,000	-
Right up our Street				
Arts Council Loneliness Fund	-	-	-	3,100
Arts Council	-	350,000	350,000	198,000
CDC	-	12,000	12,000	30,000
Match Funding	1,000	-	1,000	4,069
The Grand Parade	-	887	887	-
Doncaster Creates				
Arts Council Doncaster Remix	-	-	-	35,980
DMBC Doncaster Creates	-	-	-	4,000
Arts Doncaster Remix	-	4,500	4,500	37,500
ARG				
CDC	-	27,985	27,985	-
Charity	1,000	3,262,688	3,263,688	1,765,413
Doncaster Performance Venue Limited	38,801	-	38,801	187,430
Group	39,801	3,262,688	3,302,489	1,952,843

6. INVESTMENT INCOME

	2023 £	2022 £
Bank interest	1,627	-

Bank interest includes **£1,627** (2022: £Nil) for the company alone.

7. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

The income was entirely from the operation of the charitable activities at the culture and leisure complexes listed in the Trustees report.

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Operation of leisure facilities	**7,542,166**	**-**	**7,542,166**	7,014,190
Charity	**7,542,166**	**-**	**7,542,166**	7,014,190
Operation of theatre facilities	**2,202,252**	**492,325**	**2,694,577**	244,854
Eliminated on Consolidation	**-**	**-**	**-**	(12,000)
Group	**9,744,418**	**492,325**	**10,236,743**	7,247,044

8. ALLOCATION OF SUPPORT

The trust allocates its support costs as shown in the table below.

Support costs are allocated on a basis consistent with the use of resources.

	Culture & Leisure Facilities £	Governance £	Total 2023 £	Total 2022 £
Depreciation	**167,732**	**8,828**	**176,560**	25,667
Office salaries	**147,425**	**36,856**	**184,281**	217,259
Insurance	**32,300**	**-**	**32,300**	27,447
Professional charges	**33,457**	**1,761**	**35,218**	41,598
Computer costs	**284,537**	**71,135**	**355,672**	356,953
Charity	**665,451**	**118,580**	**784,031**	668,924
Doncaster Performance Venue Limited	**208,719**	**38,231**	**246,950**	7,469
Group	**874,170**	**156,811**	**1,030,981**	676,393

9. ANALYSIS OF CHARITABLE EXPENDITURE

The charity undertakes direct charitable activities only and does not make grant payments.

	Culture & Leisure Facilities 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
The Dome	**3,137,520**	**325,367**	**3,462,887**	2,425,687
Adwick Sports Centre	**1,212,937**	**240,882**	**1,453,819**	1,050,235
Armthorpe Sports Centre	**566,562**	**43,807**	**610,369**	561,642
Askern Sports Centre	**43,401**	**-**	**43,401**	17,493
Crookhill Park Golf Club	**226,476**	**10,109**	**236,585**	239,202
Dearne Valley Leisure Centre	**795,436**	**161,462**	**956,898**	689,077
Edlington Leisure Centre	**22,985**	**11,869**	**34,854**	51,357
Fitness Village Balby	**533,083**	**-**	**533,083**	414,631
Hatfield Water Park	**349,778**	**133,177**	**482,955**	194,976
Rossington Community Sports Village	**151,161**	**-**	**151,161**	23,577
Rossington Sports Centre	**186,533**	**-**	**186,533**	206,011
Thorne Sports Centre	**10,225**	**-**	**10,225**	149,061
Feasibility	**-**	**90,834**	**66,206**	-
DCLT Fees	**-**	**74,008**	**74,008**	-
Capital Fees	**-**	**212,278**	**212,278**	-
Disallowed VAT	**485,365**	**-**	**485,365**	438,110
Knowledge and Skills	**-**	**-**	**-**	43,634
Social Isolation Alliance	**-**	**330,652**	**330,652**	297,321
Right Up Our Street	**-**	**350,423**	**350,423**	291,186
Doncaster Creates	**-**	**68,930**	**68,930**	212,228
CDC	**-**	**23,287**	**23,287**	-
JRS Staff Costs	**-**	**-**	**-**	123,103
Cleaning	**103,865**	**-**	**103,865**	99,427
Maintenance and repairs	**839,346**	**-**	**839,346**	1,906,760
Advertising and publicity	**197,164**	**-**	**197,164**	211,536
Bank and credit card charges	**28,589**	**-**	**28,589**	6,187
Leisure overheads	**215,410**	**-**	**215,410**	226,262
Personnel	**164,568**	**-**	**164,568**	147,271
Support costs (**note 8**)	**607,471**	**176,560**	**784,031**	668,924
Charity	**9,877,875**	**2,253,645**	**12,131,520**	10,694,898
Doncaster Performance Venue Limited	**2,606,953**	**549,419**	**3,156,372**	2,140,045
Group	**12,484,828**	**2,803,064**	**15,287,892**	12,834,943

10. STAFF COSTS AND TRUSTEES REMUNERATION

	2023	2022
	£	£
Salaries	**5,785,837**	4,749,072
Social Security costs	**464,517**	346,446
Pension costs	**180,629**	284,035
	6,430,983	5,379,553

The average number of employees during the year was as follows:

	Number	Number
Charitable activities	174	155
Trading activities	69	72
	243	227
Band analysis of higher paid employees was as follows		
£70,001 - £80,000	-	-
£80,001 - £90,000	1	1

For higher paid staff an employer pension contribution of **£6,750** (2022: £6,526) was made during the year.

No remuneration is paid to directors/trustees.

Travelling and subsistence expenses incurred by Trustees on charity business are reimbursed. The amount reimbursed in the year was **£Nil** (2022: £Nil).

11. MOVEMENT IN TOTAL FUNDS FOR THE YEAR

The movement for the group is stated after charging:	**2023**	2022
	£	£
Depreciation of tangible fixed assets:		
- Owned by the charity	**135,463**	74,392
- On finance agreement / CDC funded	**315,047**	302,094
Payable to Auditor		
- Audit fee	**19,975**	18,000
- Other services	**4,500**	4,500
Operating lease rentals:		
- Plant and machinery	**39,365**	9,450
Pension Costs	**180,629**	252,502

The Audit fee for the parent charity was **£10,260** (2022: £8,000)

12. TANGIBLE FIXED ASSETS (GROUP)

	Facilities improvements	Fixtures, fittings, office equipment & vehicles	Total
	£	£	£
COST			
At 31 March 2022	5,312,359	3,503,001	8,815,360
Additions	2,085,451	227,209	2,312,660
At 31 March 2023	**7,397,810**	**3,730,210**	**11,128,020**
DEPRECIATION			
At 31 March 2022	1,886,365	3,035,686	4,922,051
Charge for the year	325,198	125,312	450,510
At 31 March 2023	**2,211,563**	**3,160,998**	**5,372,561**
NET BOOK VALUE			
At 31 March 2023	**5,186,247**	**569,212**	**5,755,459**
At 31 March 2022	3,425,994	467,315	3,893,309

TANGIBLE FIXED ASSETS (CHARITY)

	Facilities improvements	Fixtures, fittings, office equipment & vehicles	Total
	£	£	£
COST			
At 31 March 2022	4,761,277	3,036,785	7,798,062
Additions	2,027,052	208,742	2,235,794
At 31 March 2023	**6,788,329**	**3,245,527**	**10,033,856**
DEPRECIATION			
At 31 March 2022	1,372,712	2,650,822	4,023,534
Charge for the year	315,047	74,991	390,038
On Disposals	-	-	-
At 31 March 2023	**1,687,759**	**2,725,813**	**4,413,572**
NET BOOK VALUE			
At 31 March 2023	**5,100,570**	**519,714**	**5,620,284**
At 31 March 2022	3,388,565	385,963	3,774,528

13. INVESTMENTS (CHARITY)

The following information relates to the company's subsidiary undertakings:

Name of Undertaking	Nature of Business	Country of Incorporation	Description of Share Capital	Aggregate Share Capital & Reserves at 31/03/23	Surplus/ profit for period ended 31/03/23
Doncaster Conferences Catering and Events Limited*	Conferences, catering and events	England	100% £1 ordinary shares	**349,289**	**327,552**
Doncaster Performance Venue Limited*	Performing Arts Centre	England	Limited by guarantee	**914,953**	**(64,256)**
Cast Events Limited	Catering and events	England	100% £1 ordinary shares	**59,276**	**60,086**

*Indicates a direct investment

14. STOCKS

	Group		Charity	
	2023	2022	**2023**	2022
	£	£	**£**	£
Bar and catering	**124,186**	115,611	**-**	-
Other	**-**	-	**-**	-
	124,186	115,611	**-**	-

15. DEBTORS

	Group		Charity	
	2023	2022	**2023**	2022
Trade debtors	**749,424**	444,532	**650,226**	315,022
Amounts owed by group undertakings	**-**	-	**9,451**	225,808
Other debtors	**451,480**	338,718	**155,080**	240,373
Prepayments	**536,217**	280,289	**182,340**	135,990
	1,737,121	1,063,539	**997,097**	917,193

All debtors are due within one year.

16. CREDITORS (AMOUNTS DUE WITHIN ONE YEAR)

	Group		Charity	
	2023	2022	**2023**	2022
Borrowings	**186,666**	186,666	**186,666**	186,666
Trade creditors	**1,479,027**	918,493	**1,271,686**	656,471
Amounts owed to group undertakings	**-**	-	**532,630**	99,257
Other taxes and social security	**164,642**	135,604	**161,984**	129,764
Accruals & deferred income	**1,884,943**	1293,485	**545,627**	559,149
Other creditors	**63,468**	203,477	**57,279**	29,603
	3,778,746	2,737,725	**2,755,871**	1,660,910

17. CREDITORS (AMOUNTS DUE AFTER MORE THAN ONE YEAR)

	Group		Charity	
	2023	2022	**2023**	2022
	£	£	**£**	£
Borrowings	**1,120,002**	1,306,667	**1,120,002**	1,306,667
	1,120,002	1,306,667	**1,120,002**	1,306,667

The maturities of sources of borrowing are as follows:

	Group		Charity	
	2023	2022	**2023**	2022
	£	£	**£**	£
In one year or less	**186,666**	186,666	**186,666**	186,666
In more than one year but not more than two years	**186,666**	186,666	**186,666**	186,666
In more than two years but not more than five years	**559,998**	559,998	**559,998**	559,998
More than 5 years	**373,338**	560,003	**373,338**	560,003
	1,306,668	1,493,333	**1,306,668**	1,493,333

18. SHARE CAPITAL

The company is limited by guarantee. The liability of the members is limited to £1 each.

19. RESTRICTED FUNDS (GROUP AND CHARITY)

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

		Movement in funds			
	Balance 31 March 2022 £	Incoming Resources £	Resources Expanded £	Transfer £	Balance 31 March 2023 £
Fund:					
CDC Asset Maintenance	2,323,336	2,628,966	1,480,353	-	3,471,949
Social Isolation Alliance	263,572	238,350	330,652	-	171,270
Right Up Our Street	11,763	362,888	350,423	-	24,228
Doncaster Creates	135,976	4,500	68,930	-	71,546
CDC	-	27,984	23,287	-	4,697
Charity	2,734,647	3,262,688	2,253,645	-	3,743,690
Doncaster Performance Venue Limited:					
Stage lighting and fitting	78,348	-	10,150	-	68,198
Esmee Fairbairn	10,709	-	4,505	-	6,204
Liz and Terry Bramall Foundation	6,136	-	3,788	-	2,348
Public Acts	6,396	232,138	363,019	124,485	-
CDC – Culture Manager	15,032	38,618	27,942	-	25,708
CDC – HAF Winter	-	9,700	9,700	-	-
National Theatre Learning	5,650	4,000	5,650	-	4,000
Dementia Partnership CIP	12,456	-	12,456	-	-
We are IVE Ltd	12,460	3,750	16,210	-	-
SYCF	3,677	-	3,677	-	-
Garfield Weston	12,989	-	12,989	-	-
Stories to Get Us Through	750	-	(1,323)	(2,073)	-
ARG	31,214	4,063	27,342	(4,035)	3,900
Global Streets	-	15,088	15,088	-	-
Speak Up	-	83,400	30,876	-	52,524
Darts – Tuneful Chatter	-	1,350	1,100	-	250
Oddysey Fund	-	56,879	-	4,035	60,914
VCFS – Welcome Spaces	-	5,000	5,000	-	-
VCFS – Oddysey Prologue Company Welcome Space	-	5,000	1,250	-	3,750
CDC – Incredible Journeys	-	17,000	-	-	17,000
CDC – Freshworks	-	6,904	-	-	6,904
CDC – Scriptwork	-	9,435	-	-	9,435
Group	2,930,464	3,755,013	2,803,064	122,412	4,004,825

CDC Asset Maintenance - Maintenance contribution for structural and maintenance work at the leisure centres.

Social isolation alliance - Alliance that aims to reduce social isolation and loneliness within Doncaster

Right up our street - Consortium creating and delivering art to the people of Doncaster

Doncaster creates - Arts programmes that nurture and reveal creativity in Doncaster

Stage lighting and fittings – To purchase and for the refurbishment of capital equipment at Cast.

Esmee Fairbairn – A grant to support Artist Development across South Yorkshire and particularly in Doncaster.

Liz and Terry Bramall – To fund the purchase of a piano for use on our stages.

Public Acts – To support a community engagement project with the National Theatre.

CDC – Social mobility – To support a social mobility project working with local schools.

National Theatre Learning & Connect – To support the National Theatre Connections Festival.

DARTS- To support the Playing Up project for elders.

Dementia Partnership CIC - Engagement project aimed at older participants.

WE Are IVE LTD- A Creative Futures project working in partnership with Doncaster schools.

20. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS (GROUP)

Fund balances at 31 March 2023 were represented by:

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	1,897,035	3,858,424	5,755,459
Current assets	3,144,731	146,401	3,291,132
Creditors due within one year	(3,778,746)	-	(3,778,746)
Creditors due after one year	(1,120,002)	-	(1,120,002)
Pension liability	(352,000)	-	(352,000)
TOTAL NET (LIABILITIES)/ASSETS	**(208,982)**	**4,004,825**	**3,795,843**

21. CONTINGENT LIABILITIES

There were no contingent liabilities of which the Trustees were aware at 31 March 2023 (2022: £nil).

22. ULTIMATE CONTROL

The trust is a company limited by guarantee. The members are the Trustees. The company is therefore ultimately controlled by the Trustees.

23. PENSION COMMITMENTS

The company participates in the South Yorkshire Pension Fund, a multi-employer defined benefit scheme. The assets of the scheme are held in a separate Trustee administered fund. The company's participation in the scheme commenced on 1 April 2011, meaning that historic data for comparative purposes is not available prior to this date.

The company has fully adopted Financial Reporting Standard 102 Section 28 "Employee benefits" (FRS 102). Current service costs, curtailment and settlement gains and losses, and net financial returns are included in the statement of financial activities in the period to which they relate. Actuarial gains and losses are separately recognised in the statement of financial activities, in accordance with the SORP 2005.

The Trustees are keeping under review the disclosed deficit in the scheme.

The pension cost charge represents contributions payable by the charity to the South Yorkshire Pension Fund and group personal pension plans and amounted to **£173,000** (2022: £183,000). Contributions totalling **£57,279** (2022: £29,603) were payable to the funds at the balance sheet date and are included in creditors.

Actuarial valuations are carried out triennially for funding purposes, using the Projected Unit method.

The most recent valuation was updated to 31 March 2023, by an independent qualified actuary in accordance with the arrangements of FRS102. As required by FRS102, the defined benefit liabilities have been measured using the Projected Unit method and both the assets and liabilities include the value of pensions in payment, excluding those which are secured with insured annuities.

The following table sets out the key FRS102 assumptions used for the scheme. The table also sets out for the last two years the fair value of assets, a breakdown of the assets into the main asset classes, the present value of the FRS102 liabilities and the net surplus (deficit) of assets which equals the gross pension asset (liability).

The mortality table used as at 31 March 2023 to calculate the scheme's liabilities was S2PA CMI 2018

23. PENSION COMMITMENTS (continued)

The major assumptions used for the actuarial valuation were:

	2023 % pa	2022 % pa
Rate of increase in salaries	**3.55**	4.20
Rate of increase in pensions in payment	**1.75**	1.75
Discount rate	**4.75**	2.70
Inflation assumption (CPI)	**2.95**	3.20

The fair value of the assets in the scheme and the present value of the liabilities in the scheme at each balance sheet date were:

	Fair Value 2023 £	Fair Value 2022 £
Equities	**4,870,840**	4,916,000
Government bonds	**1,647,490**	1,788,000
Other bonds	**-**	-
Property	**573,040**	670,000
Cash/liquidity	**71,630**	75,000
Other	**-**	-
Total fair value of scheme assets	**7,163,000**	7,449,000
Present value of scheme liabilities	**(7,515,000)**	(11,490,000)
Gross pension asset/(liability)	**(352,000)**	(4,041,000)

The following amounts have been recognised in the financial statements in the year to 31 March 2023 and 31 March 2022 under the requirements of FRS 102:

	2023 £	2022 £
Current service cost	**86,000**	103,000
Expected return on scheme assets	**-**	-
Interest on scheme liabilities	**107,000**	105,000
Curtailment	**-**	-
Total operating charge	**193,000**	208,000

23. PENSION COMMITMENTS (continued)

	2023 £	2022 £
Actual return less expected return on scheme assets	**4,150,000**	503,000
Experience gains and losses arising on scheme liabilities	**(441,000)**	536,000
Actuarial gain	**3,709,000**	1,039,000
Movements in deficit during the year		
Deficit in scheme at beginning of the year	**(4,041,000)**	(5,055,000
Current service cost	**(86,000)**	(103,000)
Contributions	**173,000**	183,000
Interest on scheme liabilities	**(309,000)**	(247,000)
Expected return on scheme assets	**202,000**	142,000
Past service cost	**-**	-
Curtailment	**-**	-
Actuarial gain/(loss)	**3,709,000**	1,039,000
Deficit in scheme at end of year	**(352,000)**	(4,041,000)
Reconciliation of fair value of scheme assets		
Opening fair value of scheme assets at 1 April	**7,449,000**	6,734,000
Expected return on scheme assets	**202,000**	142,000
Actuarial (losses)/gains	**(537,000)**	503,000
Contributions by members	**13,000**	14,000
Contributions by employer	**173,000**	183,000
Benefits paid	**(137,000)**	(127,000)
Closing fair value of assets at 31 March	**7,163,000**	7,449,000
Changes in the present value of scheme liabilities		
Opening defined benefit obligation at 1 April	**11,490,000**	11,789,000
Current service cost	**86,000**	103,000
Interest cost	**309,000**	247,000
Actuarial (gains)/losses	**(4,246,000)**	(536,000)
Contributions by members	**13,000**	14,000
Past service cost	**-**	-
Curtailment	**-**	-
Benefits paid	**(137,000)**	(127,000)
Closing defined benefit obligation at 31 March	**7,515,000**	11,490,000

23. PENSION COMMITMENTS (cont.)

History of experience gains and losses in the scheme:

	2023 £	2022 £
Experience gains/(losses) on assets	**(537,000)**	503,000
Percentage of scheme assets	**7.5%**	6.8%
Experience gains/(losses) on liabilities	**4,246,000**	536,000
Percentage of scheme liabilities	**56.5%**	7.2%
Cumulative gains/(losses) at end of period	**3,709,000**	1,039,000

24. FINANCIAL INSTRUMENTS

	Group		Charity	
Financial assets	**2023 £**	2022 £	**2023 £**	2022 £
Financial assets that are debt instruments measured at amortised cost	**3,166,946**	3,328,288	**1,079,915**	1,169,135
	3,166,946	3,328,288	**1,079,915**	1,169,135

Financial assets include cash and cash equivalents, amounts due from group undertakings, trade other debtors and prepayments.

	Group		Charity	
Financial liabilities	**2023 £**	2022 £	**2023 £**	2022 £
Financial liabilities that are debt instruments measured at amortised cost	**4,898,747**	4,044,392	**3,875,872**	2,967,577
	4,898,747	4,044,392	**3,875,872**	2,967,577

Financial liabilities include finance lease liabilities, borrowings, trade creditors, accruals, pension contributions and other creditors.

DONCASTER CULTURE AND LEISURE TRUST

England & Wales - Charity number 1103465

Accounts

DONCASTER CULTURE AND LEISURE TRUST

(Company Registration Number: 04410993)

ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

DONCASTER CULTURE AND LEISURE TRUST

CONTENTS

	Page
Directors'/trustees' report	1 – 12
Statement of trustees' responsibilities	13
Independent auditor's report	14 - 16
Consolidated statement of financial activities	17
Charity statement of financial activities	18
Balance sheet	19
Consolidated cash flow statement	20
Notes to the financial statements	21 – 39

DONCASTER CULTURE AND LEISURE TRUST

DIRECTORS'/TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2022.

Reference and administrative details

Charity Number:	1103465
Company number:	4410993
Registered Office:	The Dome Doncaster Leisure Park Bawtry Road Doncaster DN4 7PD
Auditor:	Hawsons Chartered Accountants Pegasus House 463A Glossop Road Sheffield S10 2QD

Bankers:	Barclays Bank plc 10 Pound Walk Doncaster DN4 5HJ	Co-operative Bank plc South Yorkshire Business Centre Fountain Precinct Balm Green Sheffield S1 2JZ
Legal Advisors:	Employment Law Schofield Sweeney Church Bank House Church Bank Bradford BD1 4DY	Corporate and Commercial Schofield Sweeney Church Bank House Church Bank Bradford BD1 4DY

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are referred to as its trustees.
The trustees serving during the year and since the year end were as follows:

Elected trustees:	A Burden (Chair) R Byrne P Gleadhall M Gutowski M Hewitt T Jones B Roberts
Doncaster Council nominee	Cllr Nigel Ball

The Trusts' Officers are:

Chief Executive	M Hart
Secretary	Schofield Sweeney LLP

Structure, Governance and Management

Governing Document

Doncaster Culture and Leisure Trust (DCLT) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9 January 2002. It is registered as a charity with the Charity Commission. As a company limited by guarantee there are no shares in which the trustees have an interest.

Appointment of trustees

As set out in the Articles of Association, the number of trustees shall be not less than seven. Both elected trustees and the Council nominated trustee are appointed to serve for a period of three years. At the expiry of his/her term of appointment each elected trustee may offer himself/herself for a further term of three years. The Council nominated trustee may be replaced by the Council at any time.

Prior to the Annual General Meeting, all members are advised of any existing trustee whose term of office is complete and whether or not they wish to offer themselves for another term. Their appointment for a further term is determined at the AGM.

Applications from new trustees, as required, are sought by public advertisement or recommendation, having regard to the most recent trustee skills audit. Through the financial year 2022-2023, recruitment based on a revised skills audit will take place to reflect the challenges and changes the organisation will be facing as we continue to recover from the pandemic.

Nominees appointed by Doncaster Council are subject to the appointment processes of that body and the guidelines on appointment to public office as they apply to local government nominees.

Trustee induction and training

New trustees undergo induction training to brief them on their roles and responsibilities as well as their legal obligations under charity and company law. Training also covers the company funding arrangements, business planning and financial performance monitoring. During the induction process they are introduced to key staff.

Updates and refresher training is organised as appropriate for existing trustees.

Organisation

The board of trustees administers the charity and operates a number of meetings across a schedule to ensure good governance.
The General Purposes Committee meets quarterly and keeps under review all matters of governance and risk management and gives greater scrutiny to financial accounts and budgets. Through the year, additional meetings were held with the executive to maintain support and scrutiny as the company commenced the full reopening of the company.
The main Board meets quarterly and reviews company performance against the annual strategy. This is supplemented by quarterly meetings of the Trading arm and Cast.

The Chief Executive and Head of Finance attend a monthly meeting with the Director of Corporate Resources from the local authority to report on performance and future planning with regard to both opportunity and risk.

A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for all operational matters.

Related parties

The charity works closely with Doncaster Council in developing and delivering a successful leisure and physical activity strategy for the borough and wider area.
Of the company portfolio, 10 buildings operated by the Trust are owned by the Council and monies are made available by them to the charity for maintenance of the assets as well as revenue subsidy towards the provision of its charitable objectives.

The charity has three wholly owned subsidiaries:
- Doncaster Conferences Catering and Events Limited, established to operate the catering, events, conferences and exhibitions facilities at DCLT venues. Business development under the trading arm has seen two new venues added to the portfolio since conception
- Doncaster Performance Venue Ltd was established to operate the CAST theatre, which opened its doors to the public in September 2013.
- Cast Events Ltd, established to operate the catering at DPVs

Risk Management

The trustees have a risk management strategy which provides for a quarterly review by the Leadership Team and review of proposed changes at board meetings. Risks are scored, and the necessary systems and procedures required to mitigate those risks are identified.
The Leadership Team continues to develop procedures to assess risk in conjunction with the General Purposes Committee, led by Trustees.

The impact of the pandemic has led to enhanced rigour of risk and the charitable company is subject to regular review through internal challenge and the types of risk, which the charitable company faces include:
- Loss or reduction of local authority support
- Decisions to withdraw or close services due to contractual changes
- Loss of key personnel that impact on the strategic direction of the organisation
- Staff and Board member recruitment and retention problems
- Recovery of key funding streams
- Instability or loss of key of suppliers

Objectives and Activities

DCLT is the preferred contractor by the local authority for the provision and delivery of leisure, physical activity and culture in Doncaster. The charity's vision is to increase opportunities and participation in sport and culture to improve the lives and wellbeing of our clients and their communities.

The charity exists to manage the leisure and entertainment experience to improve the lives and wellbeing of our clients and their communities. Principally we target ourselves with promoting the benefit of the inhabitants of Doncaster and its environs by the provision of facilities for the recreation and leisure time occupation in the interests of social welfare.

In achieving our wider purpose, the charity aims to support people overcome the negative impacts of mental health, inequality and isolation.
The charity does this through a range of projects:
- Consortium lead for the Doncaster Social Isolation Alliance
- Consortium lead for Right Up Our Street
- Co-Sponsor of the Doncaster Cultural Strategy

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.
The trustees also confirm that they have complied with the duty in Section 4 of the Charities Act 2011.

DIRECTORS'/TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The objectives of the charity are:

1. To promote the benefit of the inhabitants of the Metropolitan Borough of Doncaster and its environs by the provision of facilities for the recreation and leisure time occupation in the interest of social welfare

2. To promote and preserve good physical and mental health

3. The advancement of the education of the public by the aid, establishment, funding or sponsorship of bursaries, scholarships or grants to any person or persons, institution, association or corporate body for the purpose of furthering the objects of the company

4. To promote, maintain, improve and advance public education by the encouragement of the arts, including the arts of singing, music, dance, drama and mime and to formulate, prepare and establish schemes therefore

5. The promotion of community participation in healthy recreation by the provision of facilities for playing particular sports

The strategies employed to achieve the charity's objectives are to:

i. Offer the widest programme of activities across leisure, physical activity and culture for people of all ages who live, work, learn or visit Doncaster.

ii. Deliver a range of pricing options – peak, off peak, concessions etc to keep prices affordable and improve participation

iii. Work in partnership with other agencies to tackle specific issues to ensure accessibility to our programmes and venues

iv. Introduce a number of initiatives to improve customer and other stakeholder feedback and engagement opportunities in order to improve services.

v. Ensure staff are well trained and motivated to deliver a high-quality service

The Trusts' values are:

- **Value our people**
  Through the year, leadership-maintained communication with colleagues to respond to the changes to the company. Acknowledging the impact on people's mental health, funding was directed to secure Unmind; a mental health support portal app. This platform has provided front line, triage support which offers peer to peer contact, a range of products and tools for responding to poor mental health and wider assistance, where required to identify pathways for those most in need.
  A full review of salaries took place in the year and this has informed pay increases for our lowest paid staff of circa 6.5% from April 2022.

- **Open and honest in our dealings**
  Direct access is available for all colleagues to the leadership team and regular briefings took place with tiers in the organisation to explain decision making and future planning.

- **Innovative and Commercial**
  The Trust continues to develop and adapt the company's venues and facilities to reimagine and respond to the change in customer behaviours. A full options appraisal took place in year and identify a consolidation plan for 2022-2023, which informed the capital investment plan for the portfolio.

- **Customer Focused**
  The Trust has endeavoured to maintain communities at our core. This has been challenging in the year, due to the conflict of stepping up service with a reduced number of venues. While provision for cohorts such as schools and clubs has been maintained at pre-pandemic levels, public access, particularly to swimming has been compromised due to the availability of space.

- **Enthusiastic**
  The leadership team remains resilient to the pace and challenges facing the organisation. Training and development of our teams is paramount and monies have been ring fenced for strategic planning and delivery to maintain staff levels.

The business strategy and associated budgets for 2021-2022, were based on assumptions of a gradual stepped up service. At the start of the financial year, the country was emerging from a third lockdown and following the 'roadmap out of lockdown'.
The key steps identified in the government's plan, continued to align with the previous year's strategy of opening what we can, when we can and how we can.

Vaccination Clinics were still in place, and a twin tracking of service was delivered through until December 2021, with the last venue; Dearne Valley Leisure Centre, stood down at this point.

Long term strategies started in 2020-2021 continued which delivered on rebuilding infra structure, facility offerings and staff development.

A prominent focus on capital investment was approved and a major leisure investment scheme announced. This work focused on

1. Investment that will generate additional income in the future
2. Investment that will save costs in the future
3. Investment that will make the organisation more efficient, increase or save capacity

The venues identified to benefit from investment were:
Askern Leisure Centre
Edlington Leisure Centre
Thorne Leisure Centre

While the organisation had reduced staff numbers during and emerging from the pandemic, the opening of venues and the increase in activities, saw active recruitment take place.
This raised further challenges; the industries we work in were particularly diversely affected economically and the government roadmap identified the sector as one of the last to reopen. The effect being, a shift away for people working in the leisure, cultural and hospitality sectors.

It is the policy of DCLT to treat all employees and job applicants fairly and equally regardless of their sex, sexual orientation, marital status, race, colour, nationality, ethnic or national origin, religion, age, disability, or union membership status. The policy applies to recruitment and selection, terms and conditions of employment including pay, promotion, training, transfer, and every other aspect of employment.
Applications for employment by disabled persons are always fully considered and in line with the Disability Symbol commitments, DCLT will interview all applicants with a disability who meet the minimum criteria for a job vacancy and consider them on their abilities. DCLT will ensure there is a mechanism in place to discuss at any time, but at least once a year, with disabled employees what can be done to make sure they can develop and use their abilities and will make every effort when employees become disabled to ensure they stay in employment. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical with that of other employees.

The Head of Human Resources sits on the local Inclusivity and Fairness Forum, and we continue to develop our equality, inclusivity and diversity program of works. The Ethnic Culture Fusion Network, promoting shared responsibility in responding to improved representation at all levels in the organisation.

REVIEW OF THE YEAR 2021-2022

The Trust remained in recovery throughout the year and while financial performance was under pre pandemic income levels, the company delivered a result under the ring-fenced underwriting, demonstrating our commitment to return to a sustainable and viable leisure operator.

The company plan for the year was based on the unlocking roadmap, while considering flex for changes to government plans and announcements. Aligned with these steps and dates, was the stepping down of the vaccination clinics and the emerging capital program.

The below summary of DCLT's approach to rebuilding and reopening, following the third UK lockdown maintains the **'open what we can, when we can, how we can' approach.**

Re-opening opportunities differed from the previous lockdowns with very clear actions outlined over the first quarter. Learning from the previous financial year, digital remained a key theme in unlocking services and improving access.

Phase 1	April 2021
Phase 2	May 2021
Phase 3	June 2021 – September 2021
Phase 4	October 2021 – December 2021
Phase 5	January 2022 – March 2022

The basis of the phases was in response to the 4 steps of the government plan. The overview of this is described below:

Timeline	Description	Commentary
April 2021		
Facilities	From the 12th April, the following venues were open: The Dome - The Lagoons - The Ice Caps - The Fitness Village - Dry Sports - Café Refresh – Take away service Adwick Leisure Complex - Swimming Pool - The Fitness Village - Outdoor Pitches The vaccination clinic was still in operation, preventing dry sports activity Armthorpe Leisure Centre - Swimming Pool - The Fitness Village - Pod Dearne Valley Leisure Centre - Swimming Pool - The Fitness Village The vaccination clinic was still in operation, preventing dry sports activity	

Timeline	Description	Commentary
April 2021		
	Rossington Leisure Centre - Swimming Pool Thorne Leisure Centre - Swimming Pool The vaccination clinic was still in operation, preventing fitness activity Crookhill Park Golf Course - Golf - Take away catering Hatfield Outdoor Activity Centre - Campsite - Take away catering The Leopard - Outdoor seating The Old Brewhouse - Outdoor seating	
Operations	While venues were open, restrictions remained in place for much activity; the rule of 6, 2m distance for classes and the non-opening of changing rooms were all front of house challenges faced by colleagues, however the staff of the Trust once again displayed resilience and humility in delivering the services.	From mid-March and through April, May and June the Trust's staff who were not furloughed were active in delivering and supporting the services of The Community Hub.
DCLT offer an online service for Doncaster residents.	Online exercise classes available to residents of Doncaster, promoted via social media	
May 2021		
Operations	From May 17th, changes implemented were, meet people outside of your bubble and in larger groups and indoor, seated hospitality. Changes were made to class delivery and hospitality venues stepped up the opening hours.	This opening of these facilities included un-furloughing a number of staff
June 2021 – March 2022		
Operations	From 21st June, all remaining rules were removed. Facilities were fully reopened to maximise on the summer holiday periods. The Trust maintained safe measures of operation and worked with various cohorts, to mitigate any anxiety of customers in returning to use facilities. Marketing, promotional and engagement strategies were in place to rebuild footfall	This phase included the re-commencing of • Private Swimming Lessons • Swimming Clubs • Group Exercise Initially the return of health and fitness income was low, a large number of membership DDs remained frozen

Timeline	Description	Commentary
April 2021		
	and audiences. From September, Thorne Leisure Centre stood down leisure services in preparation for impending capital works. The vaccination clinic ran until October 2021. From October 2021, bowling, playzones and catering venues opened in Adwick Leisure Complex, as the vaccination clinic was stood down. From January 2022, all vaccination clinics ceased operation in DCLT venues.	and memberships were initially under 30% of pre-Covid levels. Hatfield Outdoor Activity Centre was A great success for DCLT when available to reopen. There was a +47% uplift on revenue when compared to the following year. Further information is detailed below.

The phased approach of opening, while challenging was ultimately successful. There were, however, business interruptions through the latter part of 2021, with the emergence of new Covid variants such as omicron affecting the recovery of the trading arm, where consumer confidence was low due to mixed government messaging.

Pension

The transfer of leisure facilities from Doncaster Council on 1st April 2011 also included the transfer of those staff employed at the centres. To facilitate this and protect the employment terms and conditions of those staff involved, DCLT became an admitted body of South Yorkshire Pension Authority. A further tranche of staff were transferred from the Council in September 2013 when the CAST theatre (Doncaster Performance Venue, a charitable subsidiary of DCLT) began trading. The pensions liability in relation to transferred staff amounted to £4,041,000 at 31st March 2022.

Achievements & Performance

Health & Leisure

To promote and support the health and vibrant communities through physical and mental health

National Leisure Recovery Funding

Doncaster was allocated circa £812k to support the recovery of the organisation. The approach we took was to allocate monies to community initiatives and the recovery of clubs using DCLT venues and/or facilities. This was seen as exemplar within the industry in securing the future of clubs and achieving sustainability.

Community activity was delivered in areas where a leisure venue had not re-opened. This was delivered in conjunction with Well Doncaster and supported by Get Doncaster Moving.

Further monies were allocated to the following:

- Digital innovation. This was a requirement of the funding to provide baseline data and insight for Sport England
- Discounted pricing on swimming tickets during holiday periods in community leisure venues
- Training programmes for new lifeguards and upskilling of swimming instructors

Healthy at Home

Online content to promote DCLT services. The free online resource, launched during the pandemic continued for Doncaster residents with over 30 activities per week, which included a range of live classes, pre recorded activity and online resource to support people through the period of pandemic. This was stood down in March 2022, with a full return to venue opening. It is planned that a revised version will go live in winter months, where the main audience; older people, reduce visits to leisure centres and feel more isolated.

Bikeability
The contract was extended into 2021 and we successfully delivered the full scheme.

TAS, Talented Athlete Scheme
Annual support for local athletes training at a profession level. Sponsorship of travel, kit and equipment and the provision of training facilities

Hatfield Outdoor Activity Centre
Income in the year was circa £500k, across both the leisure and trading companies, a 100% increase on the previous year and 198% increase on pre-pandemic income levels. The return on investment from the capital works of 2020, is evident with the aquapark and campsite generating 65% of total sales. The reintroduction of residential bookings will see further growth in 2022-2023.

The Lagoons
Changes in public behaviour as a consequence of the pandemic supported the delivery model of sessions and online booking which we piloted in February 2020. The changes deliver a better customer and employee experience, and the activity has generated it's highest income levels since opening in 1989.

Culture

To promote, maintain, improve and advance public education by the encouragement of the arts, including the arts of signing, music, dance, drama and mime to formulate, prepare and establish schemes therefore

The Trust leads on a number of strands of work that sit outside of the core contract with the local authority and the company's role in developing the culture offer, expanded through the year.

Right Up Our Street (RUOS)
Doncaster's Creative People & Places project funded by Arts Council England delivered a number of community and place making events, culminating in the DN Light Festival in November 2021, which celebrated and respected the year of COVID.
The event was attended nationally and elevated the work of RUOS.

A phase 4 application was submitted to ACE for £1million over a 3-year project life and was successful, meaning the project from April 2022, receives the largest grant from the Arts Council in Doncaster; a true testament to the value and impact of the project.

Doncaster Creates
The CEO of DCLT is the lead officer for the local authority and ACE funded project.
The full program of Doncaster Remix and local projects were delivered in the year, with large scale street art, created and delivered by international artists, Nomad Clan being a high point in the year.
The project was designed to be a catalyst for culture and has performed the role of developing a platform for local artists to emerge and be sustained. Envisaged as a 3 year project, Doncaster Creates funding will end in June 2022 and any work will transition to DCLT.

Doncaster Cultural Strategy
The Chief Executive was invited to be the co-sponsor of the new Cultural Strategy for the borough, with Leanne Hornsby, Assistant Director of Education, Skills, Culture and Heritage. Through the year, the facilitation of a number of think tanks, engagement workshops and engine room sessions has taken place and co-ordinated with the strategy being approved in autumn 2022.

Social Objectives

To support networks in the borough to help Doncaster become the least loneliest place in England

DCLT is the lead consortium partner of Doncaster Social Isolation Alliance and with anchor organisations such as Voluntary Action Doncaster and Age UK continued to support the third sector throughout the year. Due to the company infrastructure, funding was committed to the Alliance and disseminated to organisations to continue to deliver foodbanks, community activity or sustain small, sole trader organisations within the voluntary sector.

In addition to delivery further funding bids on behalf of the sector continue to take place and the Alliance is committed to a recovery plan for the third sector organisations.

Partnerships

Senior Officers of the company hold a range of places on strategic groups and/or Boards to enhance both the company's delivery but also support local strategic goals.
Detailed below are a range of partnerships that the Trust is represented on:

Get Doncaster Moving	Board Member
Doncaster Cultural Strategy	Co-Sponsor
Doncaster Town Deal Board	Board Member
Expect Youth	Board Member
Doncaster Music Hub	Board Member
Sport England Local Delivery Pilot	Team Member
SPORTA – NE Region	Partnership Member

Capital Maintenance

As owners of the buildings, Doncaster Council fund capital works needed to maintain them to a high standard.
Team Doncaster Strategy places locality services front and centre and as such the notion to protect leisure assets in communities has been embraced by Doncaster Council.

Funding has been allocated for a number of long-term projects which commenced throughout the financial year. This funding was £1,000,000 for 2021/22.

In May 2021, the refurbishment of Armthorpe Leisure Centre concluded. The total spend across the five-month project was £1.2 million and the following was delivered:

- Pool plant replacement
- Air Handling replacement
- Roof replacement and refurbishment
- Pool Hall decoration
- Changing room decoration
- Repurposed and refurbished gym and studio
- New Food & Beverage pod
- Digital integration
- Retail area

The project was delivered on time and in budget and has achieved increased income and targeted savings on expenses.

The major investment program commenced, with the local authority leading. Faithful and Gould were appointed as project lead to co-ordinate the development of the three venues:
Askern Leisure Centre
Edlington Leisure Centre
Thorne Leisure Centre

Additional funding was access and secured from the local authority and the government decarbonisation scheme, which led to the wider development of this program.

Financial Review

The costs of providing our charitable activities are targeted to be in part, defrayed by monies gift-aided to us from the profits made by our trading subsidiary, DCCE. In 2020/2021, DCCE made no gift aid contribution.

The charity received an underwriting from Doncaster Council to support its leisure charitable objectives in the form of a management fee. The fee for 2021/22 was £2,003,359 to support revenue costs.
In addition to revenue funding from Doncaster Council, DCLT also received £750,000 to maintain the assets.

However, consequent upon the transfer of staff from Doncaster Council in April 2011, and a further transfer in September 2013, the trust incurred a significant pension liability with South Yorkshire Pension Fund. As at March 2022 this liability stands at £4,041,000. The liability is underwritten by Doncaster Council.

The council have substantially supported the Trust in providing additional funding to ensure the viability and going concern status of the company from April 2021 through to March 2022.
Doncaster Council are committed to financially supporting DCLT group of companies to ensure services are provided to the borough through 2022-2023. The companies are working collegiately to hopefully not draw on the full sum, however the company is within the industries most affected by COVID-19 in respect of economic output.

Net incoming resources for the charity for 2021/22 were £88,064. This figure reflects the impact of COVID-19 on our business model. The accounting adjustments required by Financial Reporting Standard 102 (FR102) (Retirement Benefits)', however, is for an actuarial gain on the pension fund of £1,039,000.
Total deficit carried forward, therefore, is £2,064,914

The total amount of incoming resources including grants and donations in the year was £10,782,962.

Of this, the restricted funds of £1,645,283 were as follows

DMBC - Asset Maintenance £1,000,000

Maintenance contribution for structural and maintenance work at the leisure centres.

Education, Skills & Public Health Income £43,634

Funding for the delivery of education and skills programmes in Doncaster.

Social Isolation Alliance £289,000

Alliance that aims to reduce social isolation and loneliness within Doncaster.

Right Up Our Street £235,169

Consortium creating and delivering art to the people of Doncaster

Doncaster Remix £77,480

Arts programmes that nurture and reveal creativity in Doncaster.

Investment Powers and Policy

The trustees, having regard to the liquidity requirements of operating its facilities, and to the reserves policy, have a policy of retaining balances in interest bearing deposit accounts when possible.

Reserves policy

The pension liability is underwritten by Doncaster Council. The reserves policy seeks to address remedial risk. Currently our strategy has been to safeguard against reduced income (through a variety of assessed risks) and increased costs (again through a variety of assessed risks).
The reserves policy is as follows:

> 'The Trust recognises a number of risks to our ability to maintain continuous high-quality leisure provision to our clients and their communities throughout the year. In order to safeguard against loss of income and/or increased costs based on our assessment of these business risks, the Trust requires a level of reserves.
> The Trust also acknowledges a possible requirement for funding future capital expenditure outside the Council's responsibilities as landlord.
>
> The level of reserves needed, based on the above is equivalent to one month's turnover for DCLT (and one month's contribution for DCCE).'

The actual reserves at 31 March 2022 showed a deficit of £2,064,914.

Trustees' responsibilities in relation to the financial statements

The trustees' responsibilities in relation to the financial statements are set out in the "Statement of Trustees' Responsibilities".

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- Business strategies and annual budget approved by the trustees
- Regular consideration by the trustees of financial results, variance from budgets, non-financial performance indicators and benchmarking review.
- Delegation of authority and segregation of duties
- Identification and management of risks

The trustees have reviewed the adequacy of the charity's current internal controls and are pleased to report these conform to guidelines issued by the Charity Commission

Provision of information to auditors

So far as each of the trustees is aware at the time the report is approved:

- there is no relevant audit information of which the company's auditors are unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report was approved by the board on 2/11/22 and signed on its behalf.

Michael Hart

M Hart
Chief Executive

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are directors of Doncaster Culture and Leisure Trust for the purposes of company law) are responsible for preparing the trustees' annual report (including the strategic report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and parent charity and of the incoming resources and application of resources, including its income and expenditure, of the group and parent charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and accounting 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the group and parent charity and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011 and regulations made under the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the group and parent charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DONCASTER CULTURE AND LEISURE TRUST

Opinion

We have audited the financial statements of Doncaster Culture and Leisure Trust (the "parent charitable company") and its subsidiaries (the "group") for the year ended 31 March 2022 which comprise the Group and Parent Charity Statements of Financial Activities (including Income and Expenditure Accounts), the Group and Parent Charitable Company Balance Sheets, the Group Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2022 and of the group's and the parent charitable company's incoming resources and application of resources, including the group's and the parent's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the Trustee's, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DONCASTER CULTURE AND LEISURE TRUST

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of directors

As explained more fully in the trustees responsibilities statement set out on page 16, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DONCASTER CULTURE AND LEISURE TRUST

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Craig Burton (Senior Statutory Auditor)
For and on behalf of Hawsons Chartered Accountants, Statutory Auditor
Sheffield, UK
5 December 2022

Hawsons is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

DONCASTER CULTURE AND LEISURE TRUST

GROUP STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2022

INCOMING RESOURCES	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources from generated funds:					
Voluntary income					
Grants and donations	5	**307,560**	**1,645,283**	**1,952,843**	5,562,880
Activities for generating funds					
Commercial trading operations	4	**4,460,779**	**-**	**4,460,779**	1,792,796
Investment income	6	-	**-**	**-**	-
		4,768,339	**1,645,283**	**6,413,622**	7,355,676
Incoming resources from charitable activities:					
Operation of leisure facilities	7	**7,002,190**	**244,854**	**7,247,044**	2,765,760
Support from local authority	3	**2,003,359**	**-**	**2,003,359**	4,396,715
TOTAL INCOMING RESOURCES		**13,773,888**	**1,890,137**	**15,664,025**	14,518,151
RESOURCES EXPENDED					
Costs of generating funds:					
Commercial trading operations	4	**2,432,118**	**-**	**2,432,118**	631,533
Charitable activities					
Operation of leisure facilities	9	**11,128,381**	**1,706,562**	**12,834,943**	11,186,188
Taxation		**(6,338)**	**-**	**(6,338)**	(5,184)
TOTAL RESOURCES EXPENDED		**13,554,161**	**1,706,562**	**15,260,723**	11,812,537
MOVEMENT IN TOTAL FUNDS FOR THE YEAR					
Net incoming resources		**219,727**	**183,575**	**403,302**	2,705,614
Pension scheme actuarial gains/(losses)		**1,039,000**	**-**	**1,039,000**	(866,000)
TOTAL (DEFICIT)/FUNDS BROUGHT FORWARD		**(4,937,375)**	**2,746,889**	**(2,190,486)**	(4,030,100)
TOTAL (DEFICIT)/FUNDS CARRIED FORWARD		**(3,678,648)**	**2,930,464**	**(748,184)**	(2,190,486)

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.
The notes on pages 21 to 39 form part of these financial statements.

DONCASTER CULTURE AND LEISURE TRUST

CHARITY STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2022

INCOMING RESOURCES	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources from generated funds:					
Voluntary income					
Gift aid	4	-	-	-	-
Grants and donations	5	**120,130**	**1,645,283**	**1,765,413**	5,173,618
		120,130	**1,645,283**	**1,765,413**	5,173,618
Incoming resources from charitable activities:					
Operation of leisure facilities	7	**7,014,190**	-	**7,014,190**	2,391,928
Support from local authority	3	**2,003,359**	-	**2,003,359**	4,396,715
TOTAL INCOMING RESOURCES		**9,137,679**	**1,645,283**	**10,782,962**	11,962,261
RESOURCES EXPENDED					
Charitable activities					
Operation of leisure facilities	9	**9,407,959**	**1,286,939**	**10,694,898**	9,866,389
TOTAL RESOURCES EXPENDED		**9,407,959**	**1,286,939**	**10,694,898**	9,866,389
MOVEMENT IN TOTAL FUNDS FOR THE YEAR					
Net incoming resources		**(270,280)**	**358,344**	**88,064**	2,095,872
Pension actuarial gains/(losses)	23	**1,039,000**	-	**1,039,000**	(866,000)
TOTAL (DEFICIT)/FUNDS BROUGHT FORWARD		**(5,568,281)**	**2,376,303**	**(3,191,978)**	(4,421,850)
TOTAL (DEFICIT)/FUNDS CARRIED FORWARD		**(4,799,561)**	**2,734,647**	**(2,064,914)**	(3,191,978)

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.
The notes on pages 21 to 39 form part of these financial statements.

DONCASTER CULTURE AND LEISURE TRUST
REGISTERED NUMBER: 4410993

BALANCE SHEETS
AS AT 31 MARCH 2022

	Note	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
FIXED ASSETS					
Tangible	12	**3,893,309**	3,704,865	**3,774,528**	3,562,386
		3,893,309	3,704,865	**3,774,528**	3,562,386
CURRENT ASSETS					
Stocks	14	**115,611**	23,133	**-**	-
Debtors	15	**1,063,539**	1,087,803	**917,193**	916,186
Cash at bank and in hand		**2,264,749**	2,770,379	**251,942**	1,403,464
		3,443,899	3,881,315	**1,169,135**	2,319,650
CREDITORS: amounts falling due within one year	16	**(2,737,725)**	(3,228,331)	**(1,660,910)**	(2,525,679)
NET CURRENT ASSETS/(LIABILITIES)		**706,174**	652,984	**(491,775)**	(206,029)
TOTAL ASSETS LESS CURRENT LIABILITIES		**4,599,483**	4,357,849	**3,282,753**	3,356,357
CREDITORS:					
Amounts falling due after more than one year	17	**(1,306,667)**	(1,493,335)	**(1,306,667)**	(1,493,335)
Pension liability	22	**(4,041,000)**	(5,055,000)	**(4,041,000)**	(5,055,000)
NET LIABILITIES		**(748,184)**	(2,190,486)	**(2,064,914)**	(3,191,978)
FUNDS					
Restricted	19/20	**2,930,464**	2,746,889	**2,734,647**	2,376,303
Unrestricted:	20				
Other charitable funds		**(3,678,648)**	(4,937,375)	**(4,799,561)**	(5,568,281)
Non-charitable trading funds		**-**	-	**-**	-
		(748,184)	(2,190,486)	**(2,064,914)**	(3,191,978)

The Financial Statements were approved and authorised for issue by the Board and were signed on its behalf on 21st ...2022

A Burden
Director

The notes on pages 21 to 39 form part of these financial statements.

DONCASTER CULTURE AND LEISURE TRUST

CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
Cash flows from operating activities:		
Net cash provided (used in) operating activities	**245,968**	2,846,109
Cash flows from investing activities:		
Purchase of property, plant and equipment	**(564,930)**	(1,325,208)
Disposal of property, plant and equipment	**-**	-
Net cash provided by (used in) investing activities	**(564,930)**	1,520,901
Cash flows from financial activities:		-
Repayment of loans	**(186,668)**	(186,666)
Repayment of hire purchase	**-**	-
Interest paid	**-**	-
Net cash provided by (used in) financing activities	**(186,668)**	(186,666)
Change in cash and cash equivalents in the reporting period	**(505,630)**	1,334,235
Cash and cash equivalents at the beginning of the reporting period	**2,770,379**	1,436,144
Cash and cash equivalents at the end of the reporting period	**2,264,749**	2,770,379
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	**403,302**	2,705,614
Adjustments for:		
Depreciation charge	**376,486**	277,468
(Increase) / Decrease in stocks	**(92,478)**	33,390
Decrease in debtors	**24,264**	716,965
(Decrease) in creditors	**(490,606)**	(930,328)
Employer contributions to defined benefit pension scheme	**(183,000)**	(218,000)
Defined benefit pension scheme operating expenditure	**208,000**	261,000
NET CASH PROVIDED (USED IN) OPERATING ACTIVITIES	**245,968**	2,846,109

1. ACCOUNTING POLICIES

1.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 – second edition published in October 2019.

The Trustees are reviewing various means of income generation, including support from the local authority, and expect these will provide adequate resource for the charity to enable delivery of its business plan. The Trustees are confident that the charity's cash flows, projections and forecasts for the next twelve months will be achieved, despite the temporary restrictions imposed as a result of the COVID-19 pandemic, and in these circumstances consider it appropriate that the charity's financial statements be prepared on a going concern basis.

The charity meets the definition of a public benefit entity under FRS 102.
The Trustees are aware of the insolvent group and charity balance sheet positions at the year end. This is principally due to the pension liability without which the group would be solvent. The pension liability is not repayable in the next twelve months and the board are aware of the commitment of DMBC in this regard as more fully explained in Note 3.

In view of the circumstances outlined above the trustees consider it appropriate to prepare the accounts on the going concern basis, as they consider that the group can continue as a going concern for the foreseeable future.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Group Financial Statements

The financial statements consolidate the results of the charity and its wholly owned subsidiaries, Doncaster Conferences Catering and Events Limited, Doncaster Performance Venue Limited and Cast Events Limited on a line by line basis.

1.3 Incoming Resources

Voluntary income including donations and grants that provide funding are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods: or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from commercial trading activities is recognised as earned when the related goods and services are provided.

Investment income is recognised on a receivable basis.

1. ACCOUNTING POLICIES (continued)

1.3 Incoming Resources (continued)

Income is deferred when advance ticket sales are received in advance of the events to which they relate, or revenues received for annual memberships to be recognised over the period.

1.4 Resources Expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied.

- Costs of generating funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.
- Charitable activities include expenditure associated with the fitness and health activities and include both the direct costs and support costs relating to these activities.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg staff costs by the time spent and other costs by their usage.

1.5 Irrecoverable VAT

The charity's income is partially exempt for VAT purposes and as such it cannot reclaim all input VAT on goods and services received. There is a charge in the Statement of Financial Activities for the year ended 31 March 2022 of £438,110 (2021: £92,815) relating to non-recoverable VAT.

1.6 Operating Leases

Rentals payable under operating leases are charged on a straight line basis over the period of the lease.

1.7 Pension

Defined benefit scheme

With effect from 1 April 2011 the company joined and participates in the benefits of the South Yorkshire Pension Fund. The company has accounted for pensions and similar benefits under FRS102. The operating and financing costs of defined benefit plans are recognised separately in the statement of financial activities; service costs are systematically spread over the service lives of employees, and financing costs are recognised in the periods in which they arise. Variations from expected costs, arising from the experience of the plans or changes in actuarial assumptions, are recognised immediately in the statement of financial activities. The costs of individual events such as past service benefit enhancements, settlements and curtailments are recognised immediately in statement of financial activities. The liabilities and, where applicable, the assets of defined benefit plans are recognised at fair value in the balance sheet.

The company also contributes to "Group Personal Pension Plans" providing benefits for employees additional to those from the State. The schemes are unit linked money purchase arrangements with both an employer and employee contribution for each member.

ACCOUNTING POLICIES (continued)

1.8 Tangible Fixed Assets

The company has no "de minimis" in respect of capitalising fixed assets.

Tangible fixed assets are stated at cost less depreciation or in the case where assets are at fair value, cost has been approximated at the present value of the minimum lease payments.

Where assets are acquired at fair value, cost has been approximated at the present value of minimum lease payments.

Depreciation is provided to write off the cost of fixed assets, less their estimated residual values, over their expected useful lives on the following basis:

Facilities improvements	straight line over 20 years
Computers	straight line over 5 years
Motor vehicles	straight line over 5 years
Plant and machinery	straight line over 5 years
Fixtures, fittings and office equipment	straight line over 5 - 20 years

1.9 Leasing and Hire Purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by hire purchase are depreciated over their useful lives. Obligations under such agreements are in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account on a straight line basis.

1.10 Stocks

Stocks have been valued at the lower of cost and net realisable value.

1.11 Funds Structure

The Trust has restricted funds to account for situations where a donor requires that donations must be spent on a particular purpose or when funds have been raised for a specific purpose.

All funds that are not restricted are unrestricted income funds.

1.12 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

1. ACCOUNTING POLICIES (continued)

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.13 Key judgements and sources of estimation

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on the number of factors.

1.14 Gift aid income

Taxable profits transferred from subsidiaries are recognised as income when the subsidiary has made an irrevocable commitment to the charity to pay tradeable profits.

During the year the charity has received taxable profits from subsidiaries of £255,638 (2021: £nil).

No further gift aid distribution to the parent charity has been approved in respect of the year ended 31 March 2022.

2. LEGAL STATUS OF THE TRUST

The Trust is a private company limited by guarantee incorporated in England and Wales which has no share capital. The liability of each member in the event of a winding up is limited to £1.

3. RELATED PARTY TRANSACTIONS

The charity is partly funded via a management fee from Doncaster Metropolitan Borough Council (DMBC) and by virtue of this indirect control DMBC is deemed by the trustees to be a related party. The following additional transactions and balances occurred with DMBC during the year:

	Group		Charity	
	2022	2021	**2022**	2021
	£	£	**£**	£
Management fee (Concession agreement)	**1,953,530**	4,396,715	**1,953,530**	4,396,715
Funding for maintenance expenditure	**737,195**	1,517,882	**737,195**	1,517,882
Balance due (within debtors)	**221,929**	50,737	**221,929**	50,737
Balance payable (within creditors)	**101**	121,318	**101**	121,318
Borrowings payable	**1,493,333**	1,680,001	**1,493,333**	1,680,001

DMBC has agreed to underwrite the liability of the charity in respect of the charity's participation in the Local Government Pension Scheme and accordingly indemnify the South Yorkshire Pension Authority against losses to the South Yorkshire Pension Fund in the event that the charity is unable to meet such liabilities.

4. FUNDRAISING TRADING FROM THE TRADING ACTIVITIES OF SUBSIDIARIES

4.1 Doncaster Conference Catering and Events Limited

Commercial activities at the culture and leisure facilities are concluded through the charity's wholly owned trading subsidiary, Doncaster Conference Catering and Events Limited (04373252). The company was incorporated on 13 February 2002 in the UK and has an issued share capital of two ordinary shares of £1. The subsidiary gifts its taxable profits to Doncaster Culture and Leisure Trust. Audited accounts are filed with the Registrar of Companies. A summary of trading results is shown below.

	2022	2021
	£	£
SUMMARY PROFIT AND LOSS ACCOUNT		
Turnover	**2,568,482**	733,950
Cost of sales	**(1,335,206)**	(260,283)
Gross profit	**1,233,276**	473,667
Administrative expenses	**(961,256)**	(372,132)
Other operating income		-
Charitable distribution	**-**	-
Corporation tax payable	-	-
Movement in retained (loss) / profit	**272,020**	101,535

4.2 Doncaster Performance Venue Limited

Doncaster Performance Venue Limited (07980160) (1148432) provides production, presentation and management of artistic and cultural events and activities. The charity is a private charitable company limited by guarantee incorporated in England and Wales and has no share capital. Audited accounts are filed with the Registrar of Companies and the Charity Commission. A summary of trading results is shown below.

	2022	2021
	£	£
SUMMARY PROFIT AND LOSS ACCOUNT		
Incoming resources	**61,510**	24,624
Expenditure	**-**	-
Net incoming resources	**61,510**	24,624
Net movement in funds	**61,510**	24,624

Incoming resources relate to room hire and other income, as such is it impracticable to separate the expenditure relating to this from the expenditure relating to the main trade.

4.3 Cast Events Limited

Commercial relating to production, presentation and management of artistic and cultural events and activities at the culture and leisure facilities are concluded through the charity's wholly owned trading subsidiary, Cast Events Limited (09369394). The company was incorporated on 30 December 2014 in the UK and has an issued share capital of one ordinary share of £1. The subsidiary gifts its taxable profits to Doncaster Performance Venue Limited. Audited accounts are filed with the Registrar of Companies. A summary of trading results is shown below.

	2022	2021
	£	£
SUMMARY PROFIT AND LOSS ACCOUNT		
Turnover	**163,132**	(1,306)
Cost of sales	**(135,173)**	(6,222)
Gross (loss)/profit	**27,959**	(7,528)
Administrative expenses	**(12,483)**	(4,896)
Charitable distribution	**-**	(20,969)
Corporation tax payable	-	-
Movement in retained (loss) / profit	**15,476**	(33,393)

5. GRANTS AND DONATIONS

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Job retention Scheme income	120,130	-	120,130	2,008,011
Doncaster Metropolitan Borough Council	-	1,000,000	1,000,000	1,600,000
DMBC Hub Fund	-	-	-	25,000
Knowledge & skills				
St Wilfrid's Academy	-	15,300	15,300	42,000
Adult Family Community Learning	-	12,500	12,500	16,950
DMBC-Staycation	-	-	-	6,612
Rossington Parish Council	-	-	-	9,000
RNN Dearne Valley College	-	-	-	37,366
Delta Academies Trust	-	4,890	4,890	21,445
St Wilfrid's Academy	-	-	-	975
Trinity Academy	-	10,944	10,944	26,448
Education Skills Funding Agency	-	-	-	7,113
Expect Youth	-	-	-	3,000
Social Isolation Alliance				
SYCF	-	-	-	25,000
DMBC	-	34,000	34,000	156,000
DMBC Food bank	-	-	-	30,000
DMBC VCFS Grant	-	105,000	105,000	320,000
Digital Exclusion	-	-	-	5,000
Emergency Winter Fund	-	50,000	50,000	-
Winter Fund – Higher Rhythm	-	100,000	100,000	-
Right up our Street				
Arts Council Loneliness Fund	-	3,100	3,100	27,900
Arts Council	-	198,000	198,000	148,000
DMBC	-	30,000	30,000	30,000
Match Funding	-	4,069	4,069	72,823
Darts Ace Funds	-	-	-	154,000
Doncaster Creates				
Arts Council Doncaster Remix	-	35,980	35,980	45,975
DMBC Doncaster Creates	-	4,000	4,000	300,000
Arts Doncaster Remix	-	37,500	37,500	55,000
Charity	**120,130**	**1,645,283**	**1,765,413**	5,173,618
Doncaster Performance Venue Limited	**187,430**	**-**	**187,430**	389,262
Group	**307,560**	**1,645,283**	**1,952,843**	5,562,880

6. INVESTMENT INCOME

	2022 £	2021 £
Bank interest	-	-

Bank interest includes **£Nil** (2021: £Nil) for the company alone.

7. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

The income was entirely from the operation of the charitable activities at the culture and leisure complexes listed in the Trustees report.

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Operation of leisure facilities	**7,014,190**	**-**	**7,014,190**	2,391,928
Charity	**7,014,190**	**-**	**7,014,190**	2,391,928
Operation of theatre facilities	**-**	**244,854**	**244,854**	385,832
Eliminated on Consolidation	**(12,000)**	**-**	**(12,000)**	(12,000)
Group	**7,002,190**	**244,854**	**7,247,044**	2,765,760

8. ALLOCATION OF SUPPORT

The trust allocates its support costs as shown in the table below.

Support costs are allocated on a basis consistent with the use of resources.

	Culture & Leisure Facilities £	Governance £	Total 2022 £	Total 2021 £
Depreciation	**24,384**	**1,283**	**25,667**	33,581
Office salaries	**173,807**	**43,452**	**217,259**	520,515
Insurance	**27,447**	**-**	**27,447**	22,432
Professional charges	**41,598**	**-**	**41,598**	43,122
Office Expenses	**-**	**-**	**-**	39,191
Computer costs	**285,562**	**71,391**	**356,953**	274,846
Charity	**552,798**	**116,126**	**668,924**	933,687
Doncaster Performance Venue Limited	**7,469**	**-**	**7,469**	121,986
Group	**560,267**	**116,126**	**676,393**	1,055,673

9. ANALYSIS OF CHARITABLE EXPENDITURE

The charity undertakes direct charitable activities only and does not make grant payments.

	Culture & Leisure Facilities 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
The Dome	**2,425,687**	**-**	**2,425,687**	1,457,886
Adwick Sports Centre	**1,050,235**	**-**	**1,050,235**	669,730
Armthorpe Sports Centre	**561,642**	**-**	**561,642**	255,454
Askern Sports Centre	**17,493**	**-**	**17,493**	77,288
Crookhill Park Golf Club	**239,202**	**-**	**239,202**	189,750
Dearne Valley Leisure Centre	**689,077**	**-**	**689,077**	399,179
Edlington Leisure Centre	**51,357**	**-**	**51,357**	56,858
Fitness Village Balby	**414,631**	**-**	**414,631**	310,138
Fitness Village Stadium	**-**	**-**	**-**	79,401
Hatfield Water Park	**194,976**	**-**	**194,976**	253,810
Rossington Community Sports Village	**23,577**	**-**	**23,577**	68,670
Rossington Sports Centre	**206,011**	**-**	**206,011**	90,806
Thorne Sports Centre	**149,061**	**-**	**149,061**	190,745
Disallowed VAT	**438,110**	**-**	**438,110**	92,815
Knowledge and Skills	**-**	**43,634**	**43,634**	210,675
Social Isolation Alliance	**-**	**297,321**	**297,321**	264,107
Right up our street	**-**	**291,186**	**291,186**	139,120
Doncaster Creates	-	**212,228**	**212,228**	130,251
JRS Staff Costs	**123,103**	-	**123,103**	2,014,137
Cleaning	**99,427**	**-**	**99,427**	103,756
Maintenance and repairs	**1,482,479**	**424,281**	**1,906,760**	1,360,920
Advertising and publicity	**211,536**	**-**	**211,536**	157,646
Bank and credit card charges	**6,187**	**-**	**6,187**	5,659
Leisure overheads	**226,262**	**-**	**226,262**	250,595
Personnel	**147,271**	**-**	**147,271**	103,306
Support costs (**note 8**)	**650,635**	**18,289**	**668,924**	933,687
Charity	**9,407,959**	**1,286,939**	**10,694,898**	9,866,389
Doncaster Performance Venue Limited	**1,720,422**	**419,623**	**2,140,045**	1,319,799
Group	**11,164,363**	**1,670,580**	**12,834,943**	11,186,188

10. STAFF COSTS AND TRUSTEES REMUNERATION

	2022	2021
	£	£
Salaries	**4,749,072**	5,822,128
Social Security costs	**346,446**	339,229
Pension costs	**284,035**	319,765
	5,379,553	6,481,122

The average number of employees during the year was as follows:

	Number	Number
Charitable activities	155	131
Trading activities	72	78
	227	209

Band analysis of higher paid employees was as follows

£70,001 - £80,000	-	-
£80,001 - £90,000	1	1

For higher paid staff an employer pension contribution of **£6,526** (2021: £6,356) was made during the year.

No remuneration is paid to directors/trustees.

Travelling and subsistence expenses incurred by Trustees on charity business are reimbursed. The amount reimbursed in the year was **£Nil** (2021: £Nil).

11. MOVEMENT IN TOTAL FUNDS FOR THE YEAR

The movement for the group is stated after charging:	**2022**	2021
	£	£
Depreciation of tangible fixed assets:		
- Owned by the charity	**74,392**	63,269
- On finance agreement / DMBC funded	**302,094**	214,199
Payable to Auditor		
- Audit fee	**18,000**	18,000
- Other services	**4,500**	4,500
Operating lease rentals:		
- Plant and machinery	**9,450**	30,214
Pension Costs	**252,502**	288,614

The Audit fee for the parent charity was **£8,000** (2021: £8,000)

12. TANGIBLE FIXED ASSETS (GROUP)

	Facilities improvements	Fixtures, fittings, office equipment & vehicles	Total
	£	£	£
COST			
At 31 March 2021	4,843,165	3,407,265	8,250,430
Additions	469,194	95,736	564,930
At 31 March 2022	**5,312,359**	**3,503,001**	**8,815,360**
DEPRECIATION			
At 31 March 2021	1,576,802	2,968,763	4,545,565
Charge for the year	309,563	66,923	376,486
At 31 March 2022	**1,886,365**	**3,035,686**	**4,922,051**
NET BOOK VALUE			
At 31 March 2022	**3,425,994**	**467,315**	**3,893,309**
At 31 March 2021	3,266,363	438,502	3,704,865

TANGIBLE FIXED ASSETS (CHARITY)

	Facilities improvements	Fixtures, fittings, office equipment & vehicles	Total
	£	£	£
COST			
At 31 March 2021	4,315,697	2,943,744	7,259,441
Additions	445,580	93,041	538,621
At 31 March 2022	**4,761,277**	**3,036,785**	**7,798,062**
DEPRECIATION			
At 31 March 2021	1,070,618	2,626,437	3,697,055
Charge for the year	302,094	24,385	326,479
On Disposals	-	-	-
At 31 March 2022	**1,372,712**	**2,650,822**	**4,023,534**
NET BOOK VALUE			
At 31 March 2022	**3,388,565**	**385,963**	**3,774,528**
At 31 March 2021	3,245,079	317,307	3,562,386

The net book value of assets held under finance leases or hire purchase contracts, included above, is **£Nil** (2021: £Nil). The final payments were made during the year.

13. INVESTMENTS (CHARITY)

The following information relates to the company's subsidiary undertakings:

Name of Undertaking	Nature of Business	Country of Incorporation	Description of Share Capital	Aggregate Share Capital & Reserves at 31/03/22	Surplus/ profit for period ended 31/03/22
Doncaster Conferences Catering and Events Limited*	Conferences, catering and events	England	100% £1 ordinary shares	**277,375**	**272,020**
Doncaster Performance Venue Limited*	Performing Arts Centre	England	Limited by guarantee	**1,036,303**	**27,742**
Cast Events Limited	Catering and events	England	100% £1 ordinary shares	**3,053**	**15,476**

*Indicates a direct investment

14. STOCKS

	Group		Charity	
	2022	2021	**2022**	2021
	£	£	**£**	£
Bar and catering	**115,611**	23,133	**-**	-
Other	**-**	-	**-**	-
	115,611	23,133	**-**	-

15. DEBTORS

	Group		Charity	
	2022	2021	**2022**	2021
Trade debtors	**444,532**	615,132	**315,022**	578,408
Amounts owed by group undertakings	**-**	-	**225,808**	-
Other debtors	**338,718**	314,655	**240,373**	254,566
Prepayments	**280,289**	158,016	**135,990**	83,212
	1,063,359	1,087,803	**917,193**	916,186

All debtors are due within one year.

16. CREDITORS (AMOUNTS DUE WITHIN ONE YEAR)

	Group		Charity	
	2022	2021	**2022**	2021
Net obligations under finance lease/ hire purchase contracts	**-**	-	**-**	-
Borrowings	**186,666**	186,666	**186,666**	186,666
Trade creditors	**918,493**	1,418,983	**656,471**	1,343,620
Amounts owed to group undertakings	**-**	-	**99,257**	134,711
Other taxes and social security	**135,604**	117,035	**129,764**	115,727
Accruals & deferred income	**1,293,485**	1,245,083	**559,149**	737,659
Other creditors	**203,477**	260,564	**29,603**	7,296
	2,737,725	3,228,331	**1,660,910**	2,525,679

17. CREDITORS (AMOUNTS DUE AFTER MORE THAN ONE YEAR)

	Group		Charity	
	2022	2021	**2022**	2021
	£	£	**£**	£
Net obligations under finance lease/ hire purchase contracts	**-**	-	**-**	-
Borrowings	**1,306,667**	1,493,335	**1,306,667**	1,493,335
	1,306,667	1,493,335	**1,306,667**	1,493,335

The maturities of sources of borrowing are as follows:

	Group		Charity	
	2022	2021	**2022**	2021
	£	£	**£**	£
In one year or less	**186,666**	186,666	**186,666**	186,666
In more than one year but not more than two years	**186,666**	186,666	**186,666**	186,666
In more than two years but not more than five years	**559,998**	559,998	**559,998**	559,998
More than 5 years	**560,003**	746,671	**560,003**	746,671
	1,493,333	1,680,001	**1,493,333**	1,680,001

18. SHARE CAPITAL

The company is limited by guarantee. The liability of the members is limited to £1 each.

19. RESTRICTED FUNDS (GROUP AND CHARITY)

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

		Movement in funds			
	Balance 31 March 2021 £	Incoming Resources £	Resources Expended £	Transfer £	Balance 31 March 2022 £
Fund:					
DMBC Asset Maintenance	**1,740,906**	**1,000,000**	**417,570**	**-**	**2,323,336**
Knowledge & Skills	**-**	**43,634**	**43,634**	**-**	**-**
Social Isolation Alliance	**271,893**	**289,000**	**297,321**	**-**	**263,572**
Right up our street	**67,780**	**235,169**	**291,186**	**-**	**11,763**
Doncaster Creates	**270,724**	**77,480**	**212,228**	**-**	**135,976**
DMBC Hub Funding	**25,000**	**-**	**25,000**	**-**	**-**
Charity	**2,376,303**	**1,645,283**	**1,286,939**	**-**	**2,734,647**
Doncaster Performance Venue Limited:					
Stage lighting and fitting	82,028	-	3,680	-	78,348
Esmee Fairbairn	35,371	-	24,662	-	10,709
Liz and Terry Bramall Foundation	9,924	-	3,788	-	6,136
Austin & hope Pilkington Trust	1,292	-	1,292	-	-
Public Acts	-	93,328	86,932	-	6,396
DMBC – Social Mobility Opportunity	14,987	6,783	6,738	-	15,032
DMBC – Easter staycation	-	5,859	5,859	-	-
ARC	2,250	8,850	11,100	-	-
National Theatre Learning	6,800	-	1,150	-	5,650
Dementia Partnership CIC	6,447	6,960	951	-	12,456
We are IVE Ltd	12,610	110	260	-	12,460
SYCF	6,347	-	2,670	-	3,677
National Lottery – Playing up	-	5,208	5,208	-	-
Garfield Weston	189,707	-	176,718	-	12,989
Stories to Get Us Through	2,823	-	2,073	-	750
ARG	-	38,331	7,117	-	31,214
WISH	-	49,925	49,925	-	-
Global streets – We are watching	-	29,500	29,500	-	-
Group	**2,746,889**	**1,890,137**	**1,706,562**	**-**	**2,930,464**

DMBC Asset Maintenance - Maintenance contribution for structural and maintenance work at the leisure centres.

Knowledge and skills – Funding for the delivery of education and skills programmes in Doncaster

Social isolation alliance - Alliance that aims to reduce social isolation and loneliness within Doncaster

Right up our street - Consortium creating and delivering art to the people of Doncaster

Doncaster creates - Arts programmes that nurture and reveal creativity in Doncaster

Stage lighting and fittings – To purchase and for the refurbishment of capital equipment at Cast.

Esmee Fairbairn – A grant to support Artist Development across South Yorkshire and particularly in Doncaster.

Liz and Terry Bramall – To fund the purchase of a piano for use on our stages.

Austin & Hope Pilkington Trust – To support the Bright Lights Participation Activity.

Public Acts – To support a community engagement project with the National Theatre.

DMBC – Social mobility – To support a social mobility project working with local schools.

ARC – A travel bursary from Future Art Centres.

National Theatre Learning & Connect – To support the National Theatre Connections Festival.

DARTS- To support the Playing Up project for elders.

EXPECT – To support workshops, masterclasses and other engagement activities for young people.

Dementia Partnership CIC - Engagement project aimed at older participants.

WE Are IVE LTD- A Creative Futures project working in partnership with Doncaster schools.

20. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS (GROUP)

Fund balances at 31 March 2022 were represented by:

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	**1,790,174**	**2,103,135**	**3,893,309**
Current assets	**2,616,570**	**884,956**	**3,443,899**
Creditors due within one year	**(2,737,725)**	**-**	**(2,737,725)**
Creditors due after one year	**(1,306,667)**	**-**	**(1,306,667)**
Pension liability	**(4,041,000)**	**-**	**(4,041,000)**
TOTAL NET (LIABILITIES)/ASSETS	**(3,678,648)**	**2,930,464**	**(748,184)**

21. CONTINGENT LIABILITIES

There were no contingent liabilities of which the Trustees were aware at 31 March 2022 (2021: £nil).

22. ULTIMATE CONTROL

The trust is a company limited by guarantee. The members are the Trustees. The company is therefore ultimately controlled by the Trustees.

23. PENSION COMMITMENTS

The company participates in the South Yorkshire Pension Fund, a multi-employer defined benefit scheme. The assets of the scheme are held in a separate Trustee administered fund. The company's participation in the scheme commenced on 1 April 2011, meaning that historic data for comparative purposes is not available prior to this date.

The company has fully adopted Financial Reporting Standard 102 Section 28 "Employee benefits" (FRS 102). Current service costs, curtailment and settlement gains and losses, and net financial returns are included in the statement of financial activities in the period to which they relate. Actuarial gains and losses are separately recognised in the statement of financial activities, in accordance with the SORP 2005.

The Trustees are keeping under review the disclosed deficit in the scheme.

The pension cost charge represents contributions payable by the charity to the South Yorkshire Pension Fund and group personal pension plans and amounted to **£183,000** (2021: £218,000). Contributions totalling **£29,603** (2021: £7,296) were payable to the funds at the balance sheet date and are included in creditors.

Actuarial valuations are carried out triennially for funding purposes, using the Projected Unit method.

The most recent valuation was updated to 31 March 2022, by an independent qualified actuary in accordance with the arrangements of FRS102. As required by FRS102, the defined benefit liabilities have been measured using the Projected Unit method and both the assets and liabilities include the value of pensions in payment, excluding those which are secured with insured annuities.

The following table sets out the key FRS102 assumptions used for the scheme. The table also sets out for the last two years the fair value of assets, a breakdown of the assets into the main asset classes, the present value of the FRS102 liabilities and the net surplus (deficit) of assets which equals the gross pension asset (liability).

The mortality table used as at 31 March 2022 to calculate the scheme's liabilities was S2PA CMI 2018

23. PENSION COMMITMENTS (continued)

The major assumptions used for the actuarial valuation were:

	2022 % pa	2021 % pa
Rate of increase in salaries	**4.20**	3.95
Rate of increase in pensions in payment	**1.75**	2.80
Discount rate	**2.70**	2.10
Inflation assumption (CPI)	**3.20**	2.70

The fair value of the assets in the scheme and the present value of the liabilities in the scheme at each balance sheet date were:

	Fair Value 2022 £	Fair Value 2021 £
Equities	**4,916,000**	3,307,000
Government bonds	**1,788,000**	909,000
Other bonds	**-**	552,000
Property	**670,000**	613,000
Cash/liquidity	**75,000**	94,000
Other	**-**	1,259,000
Total fair value of scheme assets	**7,449,000**	6,734,000
Present value of scheme liabilities	**(11,490,000)**	(11,789,000)
Gross pension asset/(liability)	**(4,041,000)**	(5,055,000)

The following amounts have been recognised in the financial statements in the year to 31 March 2022 and 31 March 2021 under the requirements of FRS 102:

	2022 £	2021 £
Current service cost	**103,000**	113,000
Expected return on scheme assets	**-**	-
Interest on scheme liabilities	**105,000**	99,000
Curtailment	**-**	49,000
Total operating charge	**208,000**	261,000

23. PENSION COMMITMENTS (continued)

	2022 £	2021 £
Actual return less expected return on scheme assets	**503,000**	950,000
Experience gains and losses arising on scheme liabilities	**536,000**	(1,816,000)
Actuarial gain/(loss)	**1,039,000**	866,000
Movements in deficit during the year		
Deficit in scheme at beginning of the year	**(5,055,000**	(4,146,000)
Current service cost	**(103,000)**	(113,000)
Contributions	**183,000**	218,000
Interest on scheme liabilities	**(247,000)**	(232,000)
Expected return on scheme assets	**142,000**	133,000
Past service cost	**-**	-
Curtailment	**-**	(49,000)
Actuarial gain/(loss)	**1,039,000**	(866,000)
Deficit in scheme at end of year	**(4,041,000)**	(5,055,000)
Reconciliation of fair value of scheme assets		
Opening fair value of scheme assets at 1 April	**6,734,000**	5,582,000
Expected return on scheme assets	**142,000**	133,000
Actuarial (losses)/gains	**503,000**	950,000
Contributions by members	**14,000**	20,000
Contributions by employer	**183,000**	218,000
Benefits paid	**(127,000)**	(169,000)
Closing fair value of assets at 31 March	**7,449,000**	6,734,000
Changes in the present value of scheme liabilities		
Opening defined benefit obligation at 1 April	**11,789,000**	9,728,000
Current service cost	**103,000**	113,000
Interest cost	**247,000**	232,000
Actuarial (gains)/losses	**(536,000)**	1,816,000
Contributions by members	**14,000**	20,000
Past service cost	**-**	-
Curtailment	**-**	49,000
Benefits paid	**(127,000)**	(169,000)
Closing defined benefit obligation at 31 March	**11,490,000**	11,789,000

23. PENSION COMMITMENTS (cont.)

History of experience gains and losses in the scheme:

	2022 £	2021 £
Experience gains/(losses) on assets	**503,000**	950,000
Percentage of scheme assets	**6.8%**	14.1%
Experience gains/(losses) on liabilities	**536,000**	(1,816,000)
Percentage of scheme liabilities	**7.2%**	15.4%
Cumulative gains/(losses) at end of period	**1,039,000**	(2,619,000)

24. FINANCIAL INSTRUMENTS

	Group		Charity	
Financial assets	**2022 £**	2021 £	**2022 £**	2021 £
Financial assets that are debt instruments measured at amortised cost	**3,047,999**	3,700,166	**1,033,145**	2,236,439
	3,047,999	3,700,166	**1,033,145**	2,236,439

Financial assets include cash and cash equivalents, amounts due from group undertakings, trade and other debtors.

	Group		Charity	
Financial liabilities	**2022 £**	2021 £	**2022 £**	2021 £
Financial liabilities that are debt instruments measured at amortised cost	**4,044,392**	4,721,666	**2,967,577**	4,019,014
	4,044,392	4,721,666	**2,967,577**	4,019,014

Financial liabilities include finance lease liabilities, borrowings, trade creditors, accruals, pension contributions and other creditors.

DONCASTER CULTURE AND LEISURE TRUST

England & Wales - Charity number 1103465

Accounts

DONCASTER CULTURE AND LEISURE TRUST

(Company Registration Number: 04410993)

ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

DONCASTER CULTURE AND LEISURE TRUST

CONTENTS

	Page
Directors'/trustees' report	1 – 15
Statement of trustees' responsibilities	16
Independent auditor's report	17 - 19
Consolidated statement of financial activities	20
Charity statement of financial activities	21
Balance sheet	22
Consolidated cash flow statement	23
Notes to the financial statements	24 – 42

DONCASTER CULTURE AND LEISURE TRUST

DIRECTORS'/TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2021.

Reference and administrative details

Charity Number:	1103465
Company number:	4410993
Registered Office:	The Dome Doncaster Leisure Park Bawtry Road Doncaster DN4 7PD
Auditor:	Hawsons Chartered Accountants Pegasus House 463A Glossop Road Sheffield S10 2QD

Bankers:	Barclays Bank plc 10 Pound Walk Doncaster DN4 5HJ	Co-operative Bank plc South Yorkshire Business Centre Fountain Precinct Balm Green Sheffield S1 2JZ
Legal Advisors:	Employment Law Ward Hadaway 1A Tower Square Wellington Street Leeds LS1 4DL	Corporate and Commercial Schofield Sweeney Church Bank House Church Bank Bradford BD1 4DY

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are referred to as its trustees.

The trustees serving during the year and since the year end were as follows:

Elected trustees:	A Burden T Jones B Roberts R Byrne P Gleadhall M Gutowski M Hewitt (Appointed 19 May 2021)
Doncaster Council elected trustee	Cllr Bill Mordue (Resigned 21 May 2021) Cllr Nigel Bell (Appointed 21 May 2021)

The Trusts' Officers are:

Chief Executive	M Hart
Secretary	Schofield Sweeney LLP

Structure, Governance and Management

Governing Document

Doncaster Culture and Leisure Trust (DCLT) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9 January 2002. It is registered as a charity with the Charity Commission. As a company limited by guarantee there are no shares in which the trustees have an interest.

Appointment of trustees

As set out in the Articles of Association, the number of trustees shall be not less than seven. Both elected trustees and the Council nominated trustee are appointed to serve for a period of three years. At the expiry of his/her term of appointment each elected trustee may offer himself/herself for a further term of three years. The Council nominated trustee may be replaced by the Council at any time.

Prior to the Annual General Meeting, all members are advised of any existing trustee whose term of office is complete and whether or not they wish to offer themselves for another term. Their appointment for a further term is determined at the AGM.

Applications from new trustees, as required, are sought by public advertisement or recommendation, having regard to the most recent trustee skills audit.

Nominees appointed by Doncaster Council are subject to the appointment processes of that body and the guidelines on appointment to public office as they apply to local government nominees.

Trustee induction and training

New trustees undergo induction training to brief them on their roles and responsibilities as well as their legal obligations under charity and company law. Training also covers the company funding arrangements, business planning and financial performance monitoring. During the induction process they are introduced to key staff.

Updates and refresher training is organised as appropriate for existing trustees.

Organisation

The board of trustees administers the charity and operates a number of meetings across a schedule to ensure good governance.

The General Purposes Committee meets every three months and which keeps under review all matters of governance and risk management and gives greater scrutiny to financial accounts and budgets.

The main Board meets quarterly and reviews company performance against the strategic plan. This is supplemented by quarterly meetings of the Trading arm and Cast.

There are also informal verbal update meetings every two months which keep Trustees abreast of emerging trends.

A Chief Executive is appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for all operational matters.

Related parties

The charity works closely with Doncaster Council in developing and delivering a successful leisure and physical activity strategy for the borough and wider area.

Of the company portfolio, 10 buildings operated by the Trust are owned by the Council and monies are made available by them to the charity for maintenance of the assets as well as revenue subsidy towards the provision of its charitable objectives.

The charity has two wholly owned subsidiaries:

- Doncaster Conferences Catering and Events Limited, established to operate the catering, events, conferences and exhibitions facilities at DCLT venues. Business development under the trading arm has seen two new venues added to the portfolio since conception
- Doncaster Performance Venue Ltd was established to operate the CAST theatre, which opened its doors to the public in September 2013. Doncaster Performance Venue Ltd also has a wholly owned subsidiary, Cast Events Ltd.

Risk Management

The trustees have a risk management strategy which provides for a quarterly review by the Leadership Team and review of proposed changes at board meetings. Risks are scored, and the necessary systems and procedures required to mitigate those risks are identified.

The Leadership Team continues to develop procedures to assess risk in conjunction with the General Purposes Committee, led by Trustees.

The impact of the pandemic has led to enhanced rigour of risk and the charitable company is subject to regular review through internal challenge and the types of risk, which the charitable company faces include:

- Loss or reduction of local authority support
- Decisions to withdraw or close services due to contractual changes
- Loss of key personnel that impact on the strategic direction of the organisation
- Staff and Board member recruitment and retention problems
- Recovery of key funding streams

Objectives and Activities

DCLT is the preferred contractor by the local authority for the provision and delivery of leisure, physical activity and culture in Doncaster. The charity's vision is to increase opportunities and participation in sport and culture to improve the lives and wellbeing of our clients and their communities. Through this work the charity aims to support people overcome the negative impacts of mental health, inequality and isolation. The charity does this through a range of projects:

- Consortium lead for the Doncaster Social Isolation Alliance
- Consortium lead for Right Up Our Street
- Project lead for Doncaster Creates

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities. The trustees also confirm that they have complied with the duty in Section 4 of the Charities Act 2011.

The objectives of the charity are:

1. To promote the benefit of the inhabitants of the Metropolitan Borough of Doncaster and its environs by the provision of facilities for the recreation and leisure time occupation in the interest of social welfare

2. To promote and preserve good physical and mental health

3. The advancement of the education of the public by the aid, establishment, funding or sponsorship of bursaries, scholarships or grants to any person or persons, institution, association or corporate body for the purpose of furthering the objects of the company

4. To promote, maintain, improve and advance public education by the encouragement of the arts, including the arts of singing, music, dance, drama and mime and to formulate, prepare and establish schemes therefore

5. The promotion of community participation in healthy recreation by the provision of facilities for playing particular sports

The strategies employed to achieve the charity's objectives are to:

i. Offer the widest programme of activities across leisure, physical activity and culture for people of all ages who live, work, learn or visit Doncaster.

ii. Deliver a range of pricing options – peak, off peak, concessions etc to keep prices affordable and improve participation

iii. Work in partnership with other agencies to tackle specific issues to ensure accessibility to our programmes and venues

iv. Introduce a number of initiatives to improve customer and other stakeholder feedback and engagement opportunities in order to improve services.

v. Ensure staff are well trained and motivated to deliver a high-quality service

The Trusts' values are:

- **Value our people**
  2020-2021 saw the organisation place our employees at the heart of the organisation. Preservation of employment, support during the pandemic and raising opportunity for colleagues to develop were all key components of our staff welfare strategy in the year. Entry level contracted posts are maintained above the foundation living wage.

- **Open and honest in our dealings**
  As we entered the pandemic year, communication with our teams, stakeholders and communities was a key strategy and was acknowledged as a model of good practice.

- **Innovative and Commercial**
  The Trust's core activity was repurposed within 48hrs from a core leisure and culture offer to deliver the humanitarian response to Covid in the borough in Doncaster.

- **Customer Focused**
  Communities are our core focused and in responding to their needs through 2020-2021 has seen relationships evolve outside of our core assets to be rooted in community decision making.

- **Enthusiastic**
  The entire company has demonstrated a resilience above and beyond expectation and the motivation of all team members has maintained our passion and enthusiasm to recover the business not just to pre pandemic levels, but better.

Our business plan and strategies for 2020-2021 rapidly changed as the country entered an unprecedented period of lockdowns.
The organisation galvanised and underpinned by significant financial support from the local authority, we adapted creatively to support the borough of Doncaster respond to the pandemic.

The company's normal provision of swimming pools, gym activity, ice skating, ten pin bowling, soft play, golf, outdoor and water-based activities, dry sports and squash were stepped down under the government measures and we repurposed key venues to be community hubs. The provision delivered in the facilities were:

- Distribution hubs for emergency parcels including delivery
- 14hrs per day, 7 days per week helpline provision
- Prescription collections and distribution

As the country unlocked, we responded with a phased opening ensuring that the safety of our teams and the public were at the forefront. Working with the local authority and Sport England, we were provided with a consultancy review of our reopening plan which acknowledged the strategy in place and commented that,

This approach of phased re-opening has been very successful, and DCLT should be both recognised and applauded for their innovation and resilience, and indeed overall attitude to partnership working which cannot be criticised.

The 2020-2021 Business Plan rapidly evolved, and a number of strategies employed to build future resilience were put in motion:

- A significant restructuring of the DCLT workforce to reduce the potential deficit for 2021-22, this is projected to save £1.1m annually.

- Reduced fixed costs and where possible reduced staff costs through a voluntary redundancy scheme

- Re-aligned capital investment during lockdown, for example e.g. Hatfield Water Park, which have paid dividends in terms of revenue generation. Using the following approach the capital plan is focused on three strands:
    1. Investment that will generate additional income in the future
    2. Investment that will save costs in the future
    3. Investment that will make the organisation more efficient, increase or save capacity

Pre COVID-19, the Trust employed over 600 staff, this figure is now closer to 400 and is representative of the venues we operate, and innovations employed for front line services.
It is the policy of DCLT to treat all employees and job applicants fairly and equally regardless of their sex, sexual orientation, marital status, race, colour, nationality, ethnic or national origin, religion, age, disability or union membership status. The policy applies to recruitment and selection, terms and conditions of employment including pay, promotion, training, transfer and every other aspect of employment.
Applications for employment by disabled persons are always fully considered and in line with the Disability Symbol commitments, DCLT will interview all applicants with a disability who meet the minimum criteria for a job vacancy and consider them on their abilities. DCLT will ensure there is a mechanism in place to discuss at any time, but at least once a year, with disabled employees what can be done to make sure they can develop and use their abilities and will make every effort when employees become disabled to ensure they stay in employment. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical with that of other employees.

The Head of Human Resources sits on the local Inclusivity and Fairness Forum and the CEO works closely with the Ethnic Culture Fusion Network, promoting shared responsibility in responding to improved representation at all levels in the organisation.

REVIEW OF THE YEAR 2020-2021

The trust portfolio is detailed below:

Leisure Venues
Adwick Leisure Complex
Armthorpe Leisure Centre
Askern Leisure Centre
Dearne Valley Leisure Centre
The Dome

Thorne Leisure Centre

Community Swimming Pools
Edlington Community Swimming Pool
Rossington Community Swimming Pool

Recreational Venues
Crookhill Park Golf Course
Hatfield Outdoor Activity Centre

Health & Fitness Venues
Fitness Village Balby
Fitness Village Stadium
Rossington Community Sports Village

Venues
The Counting House
The Leopard
The Old Brewhouse
The Café at The Point

Pre Covid-19, DCLT was a successful trust with a group turnover in excess of £14 million. The direct subsidy for DCLT was £250k per annum, 1.7% of income. The closure of all venues and removal/reduction of income and revenue stream therefore has a fundamental impact on the organisation and while the budget had been agreed at the normal subsidy level, it was agreed with the local authority that further funding was required to preserve the offer.

The company developed a robust position of re-opening as described below, there was fluidity in responding to the between the Government's announcements.
The below summary of DCLT's approach to re-opening following the first England lockdown illustrates that their '**open what we can, when we can, how we can' approach.** In terms of the leisure facilities operated by DCLT the facilities that have re-opened clearly prioritise fitness members because that 're-starts' DDs and therefore income to the Trust. Because membership is boroughwide DCLT has focussed on re-opening as many of the fitness suites as practically possible, given social distancing restrictions.

Re-opening opportunities to swim has also been a priority to enable swimming lessons to re-start, given the income they generate. Similarly, re-opening the Dome leisure water, and operating sessions as effectively as possible to drive throughput has enables significant revenue to be generated, whilst enabling 1000s if people back into the water.
The golf course re-opened as soon as the Government allowed this to happen; this has again benefited 1000s of people, predominantly members, and generated significant returns for the Trust.

Phase 1	April 2020 – June 2020
Phase 2	July 2020 – August 2020
Phase 3	September 2020 – March 2021
Phase 4	April 2021 – August 2021
Phase 5	September 2021 – March 2022

Although the principle of these phases remained constant, the dates facilities were able to reopen changed based on the easing of lockdown 1 restrictions. The overview of this is described below:

Timeline for Recovery	Description	Commentary
March 26th – May 12th 2020		
Closure of facilities	DCLT closed all venues under the portfolio (18) on March 18th, 2020, furloughing just under 600 staff to preserve staff retention and mitigate on going expenditure.	
DCLT Staff	Some DCLT staff furloughed throughout this period	From mid-March and through April, May and June the Trust's staff who were not furloughed were active in delivering and supporting the services of The Community Hub.
DCLT offer an online service for Doncaster residents.	Online exercise classes available to residents of Doncaster, promoted via social media	
May 12th – 25th July		
Successful reopening of some facilities:	Successfully opened the following venues under strict operational measures: • Crookhill Park Golf Course • Golf and Takeaway Catering service • The Old Brewhouse • Takeaway service • Hatfield Outdoor Activity Centre • Open Water Swimming	This opening of these facilities included un-furloughing a number of staff

Timeline for Recovery	Description	Commentary
March 26th – May 12th 2020		
25th July		
Gyms, leisure centres and indoor pools reopened on Saturday 25th July under new guidelines, such as introducing timed bookings for workouts and restrictions on showering.	During this phase DCLT was able to open the following: **The Dome** • The Lagoons • Fitness Village • The Cycle Track • The Ice Caps **Adwick Leisure Complex** • Fitness Village • Strikes & King Pin • Swimming **Dearne Valley Leisure Centre** • Fitness Village • Swimming **Hatfield Outdoor Activity Centre** • Campsite, Lakeside and Catering **The Counting House** • Catering **The Leopard** • Catering	This phase included the re-commencing of • Private Swimming Lessons • Swimming Clubs • Group Exercise Initially the return of health and fitness income was low, a large number of membership DDs remained frozen and memberships were initially under 30% of pre-Covid levels. Hatfield Outdoor Activity Centre was a great success for DCLT when available to reopen. There was a +47% uplift on revenue when compared to the following year. Further information is detailed below.
Health and Fitness	**Four gyms opened** • The Dome • Adwick Leisure Complex • Dearne Valley Leisure	All gyms reopened on July 25th in line with Government guidelines.

Timeline for Recovery	Description	Commentary
March 26th – May 12th 2020		
	• Centre • Fitness Village, Balby	

Each venue and activity was assessed for commercial and community impact under an options appraisal framework and the decision was to end the lease on The Fitness Village Stadium and step down the Alternative Education arm of the organisation. This was to provide financial stability and increase focus and capacity in other key areas.

The phased strategy approach was successful and enabled the company to grow organically through the year.

Pension

The transfer of leisure facilities from Doncaster Council on 1st April 2011 also included the transfer of those staff employed at the centres. In order to facilitate this and protect the employment terms and conditions of those staff involved, DCLT became an admitted body of South Yorkshire Pension Authority. A further tranche of staff were transferred from the Council in September 2013 when the CAST theatre (Doncaster Performance Venue, a charitable subsidiary of DCLT) began trading. The pensions liability in relation to transferred staff amounted to £5,055,000 at 31st March 2021.

Working against our Objectives

While challenging The Trust continued to develop and deliver on our localism priorities to drive and deliver community-based programmes across health, wellbeing and culture.

Physical Activity & Sports Development

To promote and support health and vibrant communities through physical and mental health

Acknowledging that not all customers would or could take the journey to a venue, Healthy at Home was launched. A free online resource for Doncaster residents which delivered over 50 activities per week, which included a range of live classes, pre recorded activity and online resource to support people through the period of pandemic.

Bikeability – The contract to deliver this activity was extended and while the majority of schools were tackling key operational issues, those schools which did still access the resource saw the value on the children's mental health.

Peoples Focus Group – On line Wellbeing programmes for clients to improve mental health.

Cancer Survivorship Scheme – delivered in partnership with Cancer Buddies, Aurora, Macmillan and New Horizons.

TAS, Talented Athlete Scheme – annual support for local athletes training at a profession level. Sponsorship of travel, kit and equipment and the provision of training facilities

Education and Skills

The advancement of the education of the public by the aid, establishment, funding or sponsorship of bursaries, scholarships or grants to any person or persons, institution, association or corporate body for the purpose of furthering the objects of the company.

While the decision was taken to step down the service, a variety of online courses were still delivered and the team supported the return to education for those pupils who are unable to access main stream provision.

Post 16 Pre-Apprentice Programme – 18 learners completed the programme with 11 attendees moving onto DCLT's in house programme.

Alternative Education Programme – Pupils across the Delta Academy group of schools who struggle in a mainstream environment are taught various skills at Rossington Hub. There have been 34 learners across the year. Lessons were a hybrid of 'in the room' and digital provision.

Princes Trust Programme – 9 leaners all completed the programme which delivered a range of employability skills

DCLT Online resource – during the lockdown periods at times, 82% of the workforce were furloughed. Communication was regular and a key element on engagement was a suite of courses that staff could access to maintain CPD.

Culture

To promote, maintain, improve and advance public education by the encouragement of the arts, including the arts of signing, music, dance, drama and mime to formulate, prepare and establish schemes therefore

The Trust leads on a number of strands of work that sit outside of the core contract with the local authority and these too added benefit to the achievements of the company in the year of Covid.

Right Up Our Street (RUOS)

Doncaster's Creative People & Places project funded by Arts Council England delivered 2 rounds of research and development, enabling local artists to access funding to develop work to raise aspiration, retain talent and immediately respond to the lack of employment opportunities devastated by the pandemic. One strand of work focused on inclusivity and diversity addressing gaps in provision within the local context.

Further work saw artists work in care homes to develop an anthology of poetry that tackled the isolation of the elderly.

Accessing additional funding via an Arts Council funding stream has enabled sustained activity for the most vulnerable communities through the delivery of art packs for all ages.

The pandemic has seen an increased reach for the work of RUOS and provides a solid platform for a future funding application for 'phase4' delivery from April 2022.

Doncaster Creates

The CEO of DCLT is the lead officer for the local authority and ACE funded project.

The pandemic invariably disrupted the program of delivery but supported by the Executive and Creative Directors of the project the team delivered an innovative stream of open call activity that would lead to an Arts Festival programmed for summer 2021. Funding should have ceased in March 2021 but funds were retained in line with delivery and the current funding regime ends 31st March 2022. Applications to continue the work have and continue to be made to national organisations.

Social Objectives

To support networks in the borough to help Doncaster become the least loneliest place in England

DCLT is the lead consortium partner of Doncaster Social Isolation Alliance and with anchor organisations such as Voluntary Action Doncaster and Age UK continued to support the third sector throughout the year. Due to the company infrastructure, funding was committed to the Alliance and disseminated to organisations to continue to deliver foodbanks, community activity or sustain small, sole trader organisations within the voluntary sector.

In addition to delivery further funding bids on behalf of the sector continue to take place and the Alliance is committed to a recovery plan for the third sector organisations.

Partnerships

Senior Officers of the company hold a range of places on strategic groups and/or Boards to enhance both the company's delivery but also support local strategic goals.
Detailed below are a range of partnerships that the Trust is represented on:

Get Doncaster Moving	Board Member
Doncaster Cultural Strategy	Co Lead/Sponsor
Doncaster Town Deal Board	Board Member
Expect Youth	Board Member
Doncaster Music Hub	Board Member
Sport England Local Delivery Pilot	Team Member
SPORTA – NE Region	Partnership Member

Capital Maintenance

As owners of the buildings, Doncaster Council fund capital works needed to maintain them to a high standard. This funding was £770,000 for 2020/21, however this has been a year of exception with regard capital investment.

As the year progressed the capital program was realigned to direct spend to areas that could accelerate the recovery of the company. Approved by cabinet, works commenced in June in line with government measures and the profile of spend was thus:

Venue	Original Budget (£)	Proposed Budget (£)	Variance (£)
Adwick Leisure Complex	**24,000**	**24,000**	**0**
Armthorpe Leisure Centre	**485,000**	**190,000**	**-295,000**
Dearne Valley Leisure Centre	**3,500**	**3,500**	**0**
Thorne Leisure Centre	**80,000**	**80,000**	**0**
Askern Leisure Centre	**0**	**0**	**0**
Edlington Community Swimming Pool	**2,000**	**0**	**-2,000**
Rossington Community Swimming Pool	**91,000**	**0**	**-91,000**
Crookhill Park Golf Course	**0**	**25,000**	**+25,000**
Hatfield Outdoor Activity Centre	**60,000**	**275,000**	**+215,000**
The Dome	**24,000**	**24,000**	**0**
COVID-19 Adaptions – H & S	**0**	**125,000**	**+125,000**
Total	**769,500**	**746,500**	**23,500**

Detail of the variations are shown below

Venue	Variation (£)	Narrative
Armthorpe Leisure Centre	**-295,000**	**Removal of Air Handling Units Works can be completed while the venue is open and therefore can be moved to 2021-2022 capital programme**
Edlington Community Swimming Pool	**-2,000**	**Removal of Sand Filter gauge The venue is not proposed to open until September 2021 and therefore works can be moved to 2021-2022 capital programme**

Rossington Community Swimming Pool	**-91,000**	**Removal of pipework replacement and pool water vessels. The venue is not proposed to open until September 2021 and therefore works can be moved to 2021-2022 capital programme**
Crookhill Park Golf Course	**+25,000**	**Car Park Barrier to be introduced to provide access control at the entrance to the venue**
Hatfield Outdoor Activity Centre	**+215,000**	1. **Amenities block upgrade to increase washroom facilities to meet increased demand - £85,00** 2. **Electrical supply to campsite and increase capacity. Improved security for access control - £20,000** 3. **Lakeside adaptions to include outdoor swimming pool - £90,000** 4. **Venue Adaptions - £20,000**
COVID-19 Adaptions – H & S	**+125,000**	**New fund to upgrade opening venues to respond to measures/legislation of post COVID-19 operation**

In addition to the above funding stream, an additional £1.9 million was allocated to the Trust to develop schemes at Armthorpe Leisure Centre and Askern leisure Centre.
The allocations were split thus, Armthorpe Leisure Centre £1.15 million and Askern Leisure Centre, £750k.
A further bid via the local authority to the government backed Salix funding scheme for the decarbonisation of venues, in relation to Askern was successful and a further £1.7 million was added to the Askern sum.

The investment in Armthorpe is to conclude in Spring 2022 but has spearheaded a commitment of further investment into the venues through 2022/2023.

Financial Review

The costs of providing our charitable activities are targeted to be in part, defrayed by monies gift-aided to us from the profits made by our trading subsidiary, DCCE. In 2020/2021, DCCE made no gift aid contribution.

The charity received an underwriting from Doncaster Council to support its leisure charitable objectives in the form of a management fee. The fee for 2020/21 was £ 4,396,715 to support revenue costs.
In addition to revenue funding from Doncaster Council, DCLT also received £1,600,000 to maintain the assets.

However, consequent upon the transfer of staff from Doncaster Council in April 2011, and a further transfer in September 2013, the trust incurred a significant pension liability with South Yorkshire Pension Fund. As at March 2021 this liability stands at £5,055,000. The liability is underwritten by Doncaster Council.

The council have substantially supported the Trust in providing additional funding to ensure the viability and going concern status of the company from April 2020 through to March 2021.

There is a confirmed commitment of a £3 million underwriting for the group of companies for 2021-2022. The companies are working collegiately to hopefully not draw on the full sum, however the company is within the industries most affected by COVID-19 in respect of economic output.

Net incoming resources for the charity for 2020/21 were £2,095,872. This figure reflects the impact of COVID-19 on our business mode. The accounting adjustments required by Financial Reporting Standard 102 (FR102) (Retirement Benefits)', however, is for an actuarial loss on the pension fund of £866,000.
Total deficit carried forward, therefore, is £3,191,978.

The total amount of incoming resources including grants and donations in the year was £11,962,261.

Of this, the restricted funds of £3,165,607 were as follows

DMBC - Asset Maintenance £1,600,000

Maintenance contribution for structural and maintenance work at the leisure centres.

Education, Skills & Public Health Income £195,909

Funding for the delivery of education and skills programmes in Doncaster.

Right Up Our Street £432,723
Consortium creating and delivering art to the people of Doncaster

Doncaster Creates £400,975
Arts programmes that nurture and reveal creativity in Doncaster

Social Isolation £536,000
Alliance that aims to reduce social isolation and loneliness within Doncaster

Investment Powers and Policy

The trustees, having regard to the liquidity requirements of operating its facilities, and to the reserves policy, have a policy of retaining balances in interest bearing deposit accounts when possible.

Reserves policy

The pension liability is underwritten by Doncaster Council. The reserves policy seeks to address remedial risk. Currently our strategy has been to safeguard against reduced income (through a variety of assessed risks) and increased costs (again through a variety of assessed risks).
The reserves policy is as follows:

> 'The Trust recognises a number of risks to our ability to maintain continuous high-quality leisure provision to our clients and their communities throughout the year. In order to safeguard against loss of income and/or increased costs based on our assessment of these business risks, the Trust requires a level of reserves.
> The Trust also acknowledges a possible requirement for funding future capital expenditure outside the Council's responsibilities as landlord.
> The level of reserves needed, based on the above is equivalent to one month's turnover for DCLT (and one month's contribution for DCCE).'

The actual reserves at 31 March 2021 showed a deficit of £3,191,978.

Going concern

After due consideration of all relevant factors, including recent temporary restrictions imposed as a result of the COVID19 Pandemic, the financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held, the support available from the local authority and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Trustees' responsibilities in relation to the financial statements

The trustees' responsibilities in relation to the financial statements are set out in the "Statement of Trustees' Responsibilities".

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- Business strategies and annual budget approved by the trustees
- Regular consideration by the trustees of financial results, variance from budgets, non-financial performance indicators and benchmarking review.
- Delegation of authority and segregation of duties
- Identification and management of risks

The trustees have reviewed the adequacy of the charity's current internal controls and are pleased to report these conform to guidelines issued by the Charity Commission

Provision of information to auditors

So far as each of the trustees is aware at the time the report is approved:

- there is no relevant audit information of which the company's auditors are unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report was approved by the board on 3 November 2021 and signed on its behalf.

A Burden
Chair of Trustees



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are directors of Doncaster Culture and Leisure Trust for the purposes of company law) are responsible for preparing the trustees' annual report (including the strategic report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and parent charity and of the incoming resources and application of resources, including its income and expenditure, of the group and parent charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and accounting 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the group and parent charity and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011 and regulations made under the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the group and parent charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DONCASTER CULTURE AND LEISURE TRUST

Opinion

We have audited the financial statements of Doncaster Culture and Leisure Trust (the "parent charitable company") and its subsidiaries (the "group") for the year ended 31 March 2021 which comprise the Group and Parent Charity Statements of Financial Activities (including Income and Expenditure Accounts), the Group and Parent Charitable Company Balance Sheets, the Group Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2021 and of the group's and the parent charitable company's incoming resources and application of resources, including the group's and the parent's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the Trustee's, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DONCASTER CULTURE AND LEISURE TRUST

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of directors

As explained more fully in the trustees responsibilities statement set out on page 16, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

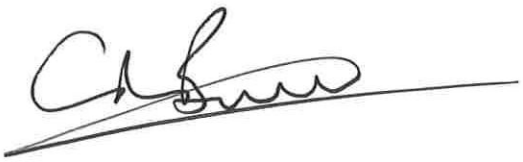
Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DONCASTER CULTURE AND LEISURE TRUST

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Craig Burton (Senior Statutory Auditor)
For and on behalf of Hawsons Chartered Accountants, Statutory Auditor
Sheffield, UK
5 November 2021

Hawsons is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

DONCASTER CULTURE AND LEISURE TRUST

GROUP STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2021

INCOMING RESOURCES	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources from generated funds:					
Voluntary income					
Grants and donations	5	**2,397,273**	**3,165,607**	**5,562,880**	981,383
Activities for generating funds					
Commercial trading operations	4	**1,792,796**	**-**	**1,792,796**	3,598,633
Investment income	6	-	**-**	**-**	-
		4,190,069	**3,165,607**	**7,355,676**	4,580,016
Incoming resources from charitable activities:					
Operation of leisure facilities	7	**2,379,928**	**385,832**	**2,765,760**	11,210,095
Support from local authority	3	**4,396,715**	**-**	**4,396,715**	250,000
TOTAL INCOMING RESOURCES		**10,966,712**	**3,551,439**	**14,518,151**	16,040,111
RESOURCES EXPENDED					
Costs of generating funds:					
Commercial trading operations	4	**631,533**	**-**	**631,533**	3,333,992
Charitable activities					
Operation of leisure facilities	9	**9,857,960**	**1,328,228**	**11,186,188**	13,902,852
Taxation		**(5,184)**	**-**	**(5,184)**	(1,687)
TOTAL RESOURCES EXPENDED		**10,484,309**	**1,328,228**	**11,812,537**	17,235,157
MOVEMENT IN TOTAL FUNDS FOR THE YEAR					
Net incoming resources		**482,403**	**2,223,211**	**2,705,614**	(1,195,046)
Pension scheme actuarial gains/(losses)		**(866,000)**	**-**	**(866,000)**	986,000
TOTAL (DEFICIT)/FUNDS BROUGHT FORWARD		**(4,553,778)**	**523,678**	**(4,030,100)**	(3,821,053)
TOTAL (DEFICIT)/FUNDS CARRIED FORWARD		**(4,937,375)**	**2,746,889**	**(2,190,486)**	(4,030,099)

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.
The notes on pages 24 to 42 form part of these financial statements.

DONCASTER CULTURE AND LEISURE TRUST

CHARITY STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2021

INCOMING RESOURCES	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources from generated funds:					
Voluntary income					
Gift aid	4	-	-	-	136,818
Grants and donations	5	**2,008,011**	**3,165,607**	**5,173,618**	905,146
		2,008,011	**3,165,607**	**5,173,618**	1,041,964
Incoming resources from charitable activities:					
Operation of leisure facilities	7	**2,391,928**	-	**2,391,928**	9,166,341
Support from local authority	3	**4,396,715**	-	**4,396,715**	250,000
TOTAL INCOMING RESOURCES		**8,796,654**	**3,165,607**	**11,962,261**	10,458,305
RESOURCES EXPENDED					
Charitable activities					
Operation of leisure facilities	9	**8,711,185**	**1,155,204**	**9,866,389**	11,375,090
TOTAL RESOURCES EXPENDED		**8,711,185**	**1,155,204**	**9,866,389**	11,375,090
MOVEMENT IN TOTAL FUNDS FOR THE YEAR					
Net incoming resources		**85,469**	**2,010,403**	**2,095,872**	(916,785)
Pension actuarial gains/(losses)	22	**(866,000)**	-	**(866,000)**	986,000
TOTAL (DEFICIT)/FUNDS BROUGHT FORWARD		**(4,787,750)**	**365,900**	**(4,421,850)**	(4,491,065)
TOTAL (DEFICIT)/FUNDS CARRIED FORWARD		**(5,568,281)**	**2,376,303**	**(3,191,978)**	(4,421,850)

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.
The notes on pages 24 to 42 form part of these financial statements.

DONCASTER CULTURE AND LEISURE TRUST
REGISTERED NUMBER: 4410993

BALANCE SHEETS
AS AT 31 MARCH 2021

	Note	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
FIXED ASSETS					
Tangible	12	**3,704,865**	2,657,125	**3,562,386**	2,470,863
		3,704,865	2,657,125	**3,562,386**	2,470,863
CURRENT ASSETS					
Stocks	14	**23,133**	56,523	**-**	32,275
Debtors	15	**1,087,803**	1,804,768	**916,186**	1,638,718
Cash at bank and in hand		**2,770,379**	1,436,144	**1,403,464**	205,868
		3,881,315	3,297,435	**2,319,650**	1,876,861
CREDITORS: amounts falling due within one year	16	**(3,228,331)**	(4,158,659)	**(2,525,679)**	(2,943,573)
NET CURRENT ASSETS/(LIABILITIES)		**652,984**	(861,224)	**(206,029)**	(1,066,712)
TOTAL ASSETS LESS CURRENT LIABILITIES		**4,357,849**	1,795,901	**3,356,357**	1,404,151
CREDITORS:					
Amounts falling due after more than one year	17	**(1,493,335)**	(1,680,001)	**(1,493,335)**	(1,680,001)
Pension liability	22	**(5,055,000)**	(4,146,000)	**(5,055,000)**	(4,146,000)
NET LIABILITIES		**(2,190,486)**	(4,030,100)	**(3,191,978)**	(4,421,850)
FUNDS					
Restricted	19/20	**2,746,889**	523,678	**2,376,303**	365,900
Unrestricted:	20				
Other charitable funds		**(4,937,375)**	(4,553,778)	**(5,568,281)**	(4,787,750)
Non-charitable trading funds		**-**	-	**-**	-
		(2,190,486)	(4,030,100)	**(3,191,978)**	(4,421,850)

The Financial Statements were approved and authorised for issue by the Board and were signed on its behalf on 3 November 2021

A Burden
Director

The notes on pages 24 to 42 form part of these financial statements.

DONCASTER CULTURE AND LEISURE TRUST

CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

	2021	2020
Cash flows from operating activities:		
Net cash provided (used in) operating activities	**2,846,109**	301,730
Cash flows from investing activities:		
Purchase of property, plant and equipment	**(1,325,208)**	(320,667)
Disposal of property, plant and equipment	**-**	-
Net cash provided by (used in) investing activities	**1,520,901**	(320,667))
Cash flows from financial activities:		-
Repayment of loans	**(186,666)**	(186,666)
Repayment of hire purchase	**-**	-
Interest paid	**-**	-
Net cash provided by (used in) financing activities	**(186,666)**	(186,666)
Change in cash and cash equivalents in the reporting period	**1,334,235**	(205,603)
Cash and cash equivalents at the beginning of the reporting period	**1,436,144**	1,641,747
Cash and cash equivalents at the end of the reporting period	**2,770,379**	1,436,144
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	**2,705,614**	(1,195,046)
Adjustments for:		
Depreciation charge	**277,468**	318,908
Decrease in stocks	**33,390**	42,305
(Increase) / Decrease in debtors	**716,965**	(1,030,469)
(Decrease) in creditors	**(930,328)**	2,008,032
Employer contributions to defined benefit pension scheme	**(218,000)**	(222,000)
Defined benefit pension scheme operating expenditure	**261,000**	380,000
NET CASH PROVIDED (USED IN) OPERATING ACTIVITIES	**2,846,109**	301,730

1. ACCOUNTING POLICIES

1.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 – second edition published in October 2019.

The Trustees are reviewing various means of income generation, including support from the local authority, and expect these will provide adequate resource for the charity to enable delivery of its business plan. The Trustees are confident that the charity's cash flows, projections and forecasts for the next twelve months will be achieved, despite the temporary restrictions imposed as a result of the COVID-19 pandemic, and in these circumstances consider it appropriate that the charity's financial statements be prepared on a going concern basis.

The charity meets the definition of a public benefit entity under FRS 102.
The Trustees are aware of the insolvent group and charity balance sheet positions at the year end. This is principally due to the pension liability without which the group would be solvent. The pension liability is not repayable in the next twelve months and the board are aware of the commitment of DMBC in this regard as more fully explained in Note 3.

In view of the circumstances outlined above the trustees consider it appropriate to prepare the accounts on the going concern basis, as they consider that the group can continue as a going concern for the foreseeable future.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Group Financial Statements

The financial statements consolidate the results of the charity and its wholly owned subsidiaries, Doncaster Conferences Catering and Events Limited, Doncaster Performance Venue Limited and Cast Events Limited on a line by line basis.

1.3 Incoming Resources

Voluntary income including donations and grants that provide funding are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods: or

- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from commercial trading activities is recognised as earned when the related goods and services are provided.

Investment income is recognised on a receivable basis.

1. ACCOUNTING POLICIES (continued)

1.3 Incoming Resources (continued)

Income is deferred when advance ticket sales are received in advance of the events to which they relate, or revenues received for annual memberships to be recognised over the period.

1.4 Resources Expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied.

- Costs of generating funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.
- Charitable activities include expenditure associated with the fitness and health activities and include both the direct costs and support costs relating to these activities.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg staff costs by the time spent and other costs by their usage.

1.5 Irrecoverable VAT

The charity's income is partially exempt for VAT purposes and as such it cannot reclaim all input VAT on goods and services received. There is a charge in the Statement of Financial Activities for the year ended 31 March 2021 of £92,815 (2020: £387,041) relating to non-recoverable VAT.

1.6 Operating Leases

Rentals payable under operating leases are charged on a straight line basis over the period of the lease.

1.7 Pension

Defined benefit scheme

With effect from 1 April 2011 the company joined and participates in the benefits of the South Yorkshire Pension Fund. The company has accounted for pensions and similar benefits under FRS102. The operating and financing costs of defined benefit plans are recognised separately in the statement of financial activities; service costs are systematically spread over the service lives of employees, and financing costs are recognised in the periods in which they arise. Variations from expected costs, arising from the experience of the plans or changes in actuarial assumptions, are recognised immediately in the statement of financial activities. The costs of individual events such as past service benefit enhancements, settlements and curtailments are recognised immediately in statement of financial activities. The liabilities and, where applicable, the assets of defined benefit plans are recognised at fair value in the balance sheet.

The company also contributes to "Group Personal Pension Plans" providing benefits for employees additional to those from the State. The schemes are unit linked money purchase arrangements with both an employer and employee contribution for each member.

ACCOUNTING POLICIES (continued)

1.8 Tangible Fixed Assets

The company has no "de minimis" in respect of capitalising fixed assets.

Tangible fixed assets are stated at cost less depreciation or in the case where assets are at fair value, cost has been approximated at the present value of the minimum lease payments.

Where assets are acquired at fair value, cost has been approximated at the present value of minimum lease payments.

Depreciation is provided to write off the cost of fixed assets, less their estimated residual values, over their expected useful lives on the following basis:

Facilities improvements	straight line over 20 years
Computers	straight line over 5 years
Motor vehicles	straight line over 5 years
Plant and machinery	straight line over 5 years
Fixtures, fittings and office equipment	straight line over 5 - 20 years

1.9 Leasing and Hire Purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by hire purchase are depreciated over their useful lives. Obligations under such agreements are in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account on a straight line basis.

1.10 Stocks

Stocks have been valued at the lower of cost and net realisable value.

1.11 Funds Structure

The Trust has restricted funds to account for situations where a donor requires that donations must be spent on a particular purpose or when funds have been raised for a specific purpose.

All funds that are not restricted are unrestricted income funds.

1.12 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

1. ACCOUNTING POLICIES (continued)

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.13 Key judgements and sources of estimation

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on the number of factors.

1.14 Gift aid income

Taxable profits transferred from subsidiaries are recognised as income when the subsidiary has made an irrevocable commitment to the charity to pay tradeable profits.

During the year the charity has received taxable profits from subsidiaries of £nil (2020: £136,818).

At the time of the distribution the company had sufficient distributable reserves and expected to continue trading profitably.

No further gift aid distribution to the parent charity has been approved in respect of the year ended 31 March 2021.

2. LEGAL STATUS OF THE TRUST

The Trust is a private company limited by guarantee incorporated in England and Wales which has no share capital. The liability of each member in the event of a winding up is limited to £1.

3. RELATED PARTY TRANSACTIONS

The charity is partly funded via a management fee from Doncaster Metropolitan Borough Council (DMBC) and by virtue of this indirect control DMBC is deemed by the trustees to be a related party. The following additional transactions and balances occurred with DMBC during the year:

	Group		Charity	
	2021	2020	**2021**	2020
	£	£	**£**	£
Management fee (Concession agreement)	**4,396,715**	615,160	**4,396,715**	250,000
Funding for maintenance expenditure	**1,517,882**	750,000	**1,517,882**	750,000
Balance due (within debtors)	**50,737**	937,251	**50,737**	909,631
Balance payable (within creditors)	**121,318**	-	**121,318**	-
Borrowings payable	**1,680,001**	1,866,667	**1,680,001**	1,866,667

DMBC has agreed to underwrite the liability of the charity in respect of the charity's participation in the Local Government Pension Scheme and accordingly indemnify the South Yorkshire Pension Authority against losses to the South Yorkshire Pension Fund in the event that the charity is unable to meet such liabilities.

4. FUNDRAISING TRADING FROM THE TRADING ACTIVITIES OF SUBSIDIARIES

4.1 Doncaster Conference Catering and Events Limited

Commercial activities at the culture and leisure facilities are concluded through the charity's wholly owned trading subsidiary, Doncaster Conference Catering and Events Limited (04373252). The company was incorporated on 13 February 2002 in the UK and has an issued share capital of two ordinary shares of £1. The subsidiary gifts its taxable profits to Doncaster Culture and Leisure Trust. Audited accounts are filed with the Registrar of Companies. A summary of trading results is shown below.

	2021	2020
	£	£
SUMMARY PROFIT AND LOSS ACCOUNT		
Turnover	**733,950**	3,060,108
Cost of sales	**(260,283)**	(2,188,198)
Gross profit	**473,667**	871,910
Administrative expenses	**(372,132)**	(1,055,776)
Other operating income		39,500
Charitable distribution	**-**	(136,818)
Corporation tax payable	-	**-**
Movement in retained (loss) / profit	**101,535**	(281,184)

4.2 Doncaster Performance Venue Limited

Doncaster Performance Venue Limited (07980160) (1148432) provides production, presentation and management of artistic and cultural events and activities. The charity is a private charitable company limited by guarantee incorporated in England and Wales and has no share capital. Audited accounts are filed with the Registrar of Companies and the Charity Commission. A summary of trading results is shown below.

	2021	2020
	£	£
SUMMARY PROFIT AND LOSS ACCOUNT		
Incoming resources	**24,624**	180,370
Expenditure	**-**	-
Net incoming resources	**24,624**	180,370
Net movement in funds	**24,624**	180,370

Incoming resources relate to room hire and other income, as such is it impracticable to separate the expenditure relating to this from the expenditure relating to the main trade.

4.3 Cast Events Limited

Commercial relating to production, presentation and management of artistic and cultural events and activities at the culture and leisure facilities are concluded through the charity's wholly owned trading subsidiary, Cast Events Limited (09369394). The company was incorporated on 30 December 2014 in the UK and has an issued share capital of one ordinary share of £1. The subsidiary gifts its taxable profits to Doncaster Performance Venue Limited. Audited accounts are filed with the Registrar of Companies. A summary of trading results is shown below.

	2021	2020
	£	£
SUMMARY PROFIT AND LOSS ACCOUNT		
Turnover	**(1,306)**	318,655
Cost of sales	**(6,222)**	(280,810)
Gross (loss)/profit	**(7,528)**	37,845
Administrative expenses	**(4,896)**	(16,875)
Charitable distribution	**(20,969)**	(34,653)
Corporation tax payable	-	-
Movement in retained (loss) / profit	**(33,393)**	(13,683)

5. GRANTS AND DONATIONS

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Job retention Scheme income	2,008,011	-	2,008,011	
Doncaster Metropolitan Borough Council	-	1,600,000	1,600,000	750,000
DMBC Hub Fund	-	25,000	25,000	-
Knowledge & skills				
St Wilfrid's Academy	-	42,000	42,000	7,700
Adult Family Community Learning	-	16,950	16,950	-
DMBC-Staycation	-	6,612	6,612	-
Rossington Parish Council	-	9,000	9,000	-
RNN Dearne Valley College	-	37,366	37,366	-
Delta Academies Trust	-	21,445	21,445	-
St Wilfrid's Academy	-	975	975	-
Trinity Academy	-	26,448	26,448	-
Education Skills Funding Agency	-	7,113	7,113	56,253
Expect Youth	-	3,000	3,000	8,317
Expect Youth – Alternative education	-	-	-	77,120
Xtol Development Services	-	-	-	500
Askern Town Council	-	-	-	3,000
Chesterfield College	-	-	-	2,256
Social Isolation Alliance				
SYCF	-	25,000	25,000	-
DMBC	-	156,000	156,000	-
DMBC Food bank	-	30,000	30,000	-
DMBC VCFS Grant	-	320,000	320,000	-
Digital Exclusion	-	5,000	5,000	-
Right up our Street				
Arts Council Loneliness Fund	-	27,900	27,900	-
Arts Council	-	148,000	148,000	-
DMBC	-	30,000	30,000	-
Match Funding	-	72,823	72,823	-
Darts Ace Funds	-	154,000	154,000	-
Doncaster Creates				
Arts Council Doncaster Remix	-	45,975	45,975	-
DMBC Doncaster Creates	-	300,000	300,000	-
Arts Doncaster Remix	-	55,000	55,000	-
Charity	**2,008,011**	**3,165,607**	**5,173,618**	905,146
Doncaster Performance Venue Limited	**389,262**	**-**	**389,262**	76,237
Group	**2,397,273**	**3,165,607**	**5,562,880**	981,383

6. INVESTMENT INCOME

	2021 £	2020 £
Bank interest	-	-

Bank interest includes **£Nil** (2020: £Nil) for the company alone.

7. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

The income was entirely from the operation of the charitable activities at the culture and leisure complexes listed in the Trustees report.

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Operation of leisure facilities	**2,391,928**	**-**	**2,391,928**	9,166,341
Charity	**2,391,928**	**-**	**2,391,928**	9,166,341
Operation of theatre facilities	**-**	**385,832**	**385,832**	2,043,754
Eliminated on Consolidation	**(12,000)**	**-**	**(12,000)**	(207,668)
Group	**2,379,928**	**385,832**	**2,765,760**	11,002,427

8. ALLOCATION OF SUPPORT

The trust allocates its support costs as shown in the table below.

Support costs are allocated on a basis consistent with the use of resources.

	Culture & Leisure Facilities £	Governance £	Total 2021 £	Total 2020 £
Depreciation	**31,902**	**1,679**	**33,581**	21,564
Office salaries	**416,412**	**104,103**	**520,515**	250,762
Insurance	**22,432**	**-**	**22,432**	21,162
Professional charges	**43,122**	**-**	**43,122**	12,800
Office Expenses	**31,353**	**7,838**	**39,191**	97,787
Computer costs	**219,877**	**54,969**	**274,846**	256,687
Charity	**765,098**	**168,589**	**933,687**	660,762
Doncaster Performance Venue Limited	**121,986**	**-**	**121,986**	306,282
Group	**887,084**	**168,589**	**1,055,673**	967,044

9. ANALYSIS OF CHARITABLE EXPENDITURE

The charity undertakes direct charitable activities only and does not make grant payments.

	Culture & Leisure Facilities 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
The Dome	**1,437,608**	**20,278**	**1,457,886**	2,372,355
Adwick Sports Centre	**653,957**	**15,773**	**669,730**	1,258,027
Armthorpe Sports Centre	**255,454**	**-**	**255,454**	647,358
Askern Sports Centre	**77,288**	**-**	**77,288**	213,609
Crookhill Park Golf Club	**145,391**	**44,359**	**189,750**	186,071
Dearne Valley Leisure Centre	**399,179**	**-**	**399,179**	817,948
Edlington Leisure Centre	**54,875**	**1,983**	**56,858**	213,412
Fitness Village Balby	**310,138**	**-**	**310,138**	528,735
Fitness Village Stadium	**79,401**	**-**	**79,401**	162,352
Hatfield Water Park	**253,810**	**-**	**253,810**	151,817
Rossington Community Sports Village	**68,670**	**-**	**68,670**	198,849
Rossington Sports Centre	**90,806**	**-**	**90,806**	236,853
Thorne Sports Centre	**190,745**	**-**	**190,745**	438,455
Disallowed VAT	**92,815**	**-**	**92,815**	532,184
Knowledge and Skills	**39,766**	**170,909**	**210,675**	-
Social Isolation Alliance	**-**	**264,107**	**264,107**	-
Right up our street	**-**	**364,943**	**139,120**	-
Doncaster Creates	-	**130,251**	**130,251**	-
JRS Staff Costs	**2,014,137**	-	**2,014,137**	-
Cleaning	**103,756**	**-**	**103,756**	32,829
Maintenance and repairs	**1,016,881**	**118,216**	**1,360,920**	2,166,082
Advertising and publicity	**157,646**	**-**	**157,646**	171,062
Bank and credit card charges	**5,659**	**-**	**5,659**	14,320
Leisure overheads	**250,595**	**-**	**250,595**	262,494
Personnel	**103,306**	**-**	**103,306**	109,516
Support costs (**note 8**)	**909,302**	**24,385**	**933,687**	674,957
Venue overheads	**-**	**-**	**-**	-
Charity	**8,711,185**	**1,155,204**	**9,866,389**	11,375,090
Doncaster Performance Venue Limited	**1,146,775**	**173,024**	**1,319,799**	2,527,762
Group	**9,957,960**	**1,328,228**	**11,186,188**	13,902,852

10. STAFF COSTS AND TRUSTEES REMUNERATION

	2021	2020
	£	£
Salaries	**5,822,128**	6,596,558
Social Security costs	**339,229**	445,902
Pension costs	**319,765**	516,109
	6,481,122	7,558,569

The average number of employees during the year was as follows:

	Number	Number
Charitable activities	131	466
Trading activities	78	124
	209	590

Band analysis of higher paid employees was as follows		
£70,001 - £80,000	-	-
£80,001 - £90,000	1	1

For higher paid staff an employer pension contribution of **£6,356** (2020: £6,289) was made during the year.

No remuneration is paid to directors/trustees.

Travelling and subsistence expenses incurred by Trustees on charity business are reimbursed. The amount reimbursed in the year was **£Nil** (2020: £Nil).

11. MOVEMENT IN TOTAL FUNDS FOR THE YEAR

The movement for the group is stated after charging:	**2021**	2020
	£	£
Depreciation of tangible fixed assets:		
- Owned by the charity	**63,269**	61,108
- On finance agreement / DMBC funded	**214,199**	257,800
Payable to Auditor		
- Audit fee	**18,000**	16,400
- Other services	**4,500**	2,150
Operating lease rentals:		
- Plant and machinery	**30,214**	23,963
Pension Costs	**288,614**	516,109

The Audit fee for the parent charity was **£8,000** (2020: £8,500)

12. TANGIBLE FIXED ASSETS (GROUP)

	Facilities improvements	Fixtures, fittings, office equipment & vehicles	Total
	£	£	£
COST			
At 31 March 2020	3,517,957	3,407,265	6,925,222
Additions	1,325,208	-	1,325,208
At 31 March 2021	**4,843,165**	**3,407,265**	**8,250,430**
DEPRECIATION			
At 31 March 2020	1,350,158	2,917,939	4,268,097
Charge for the year	226,644	50,824	277,468
At 31 March 2021	**1,576,802**	**2,968,763**	**4,545,565**
NET BOOK VALUE			
At 31 March 2021	**3,266,363**	**438,502**	**3,704,865**
At 31 March 2020	2,167,799	489,326	2,657,125

TANGIBLE FIXED ASSETS (CHARITY)

	Facilities improvements	Fixtures, fittings, office equipment & vehicles	Total
	£	£	£
COST			
At 31 March 2020	2,998,424	2,943,744	5,942,168
Additions	1,317,273	-	1,317,273
At 31 March 2021	**4,315,697**	**2,943,744**	**7,259,441**
DEPRECIATION			
At 31 March 2020	856,419	2,614,886	3,471,305
Charge for the year	214,199	11,551	225,750
On Disposals	-	-	-
At 31 March 2021	**1,070,618**	**2,626,437**	**3,697,055**
NET BOOK VALUE			
At 31 March 2021	**3,245,079**	**317,307**	**3,562,386**
At 31 March 2020	2,142,005	328,858	2,470,863

The net book value of assets held under finance leases or hire purchase contracts, included above, is **£Nil** (2020: £Nil). The final payments were made during the year.

13. INVESTMENTS (CHARITY)

The following information relates to the company's subsidiary undertakings:

Name of Undertaking	Nature of Business	Country of Incorporation	Description of Share Capital	Aggregate Share Capital & Reserves at 31/03/21	Surplus/ profit for period ended 31/03/21
Doncaster Conferences Catering and Events Limited*	Conferences, catering and events	England	100% £1 ordinary shares	**5,355**	**101,535**
Doncaster Performance Venue Limited*	Performing Arts Centre	England	Limited by guarantee	**1,008,770**	**541,808**
Cast Events Limited	Catering and events	England	100% £1 ordinary shares	**(12,423)**	**(12,424)**

*Indicates a direct investment

14. STOCKS

	Group		Charity	
	2021	2020	**2021**	2020
	£	£	**£**	£
Bar and catering	**23,133**	24,248	**-**	-
Other	**-**	32,275	**-**	32,275
	23,133	56,523	**-**	32,275

15. DEBTORS

	Group		Charity	
	2021	2020	**2021**	2020
Trade debtors	**615,132**	1,113,609	**578,408**	1,012,968
Amounts owed by group undertakings	**-**	-	**-**	156,383
Other debtors	**314,655**	163,704	**254,566**	73,723
Prepayments	**158,016**	527,455	**83,212**	395,644
	1,087,803	1,804,768	**916,186**	1,638,718

All debtors are due within one year.

16. CREDITORS (AMOUNTS DUE WITHIN ONE YEAR)

	Group		Charity	
	2021	2020	**2021**	2020
Net obligations under finance lease/ hire purchase contracts	**-**	-	**-**	-
Borrowings	**186,666**	186,666	**186,666**	186,666
Trade creditors	**1,418,983**	952,597	**1,343,620**	687,395
Amounts owed to group undertakings	**-**	-	**134,711**	-
Other taxes and social security	**117,035**	292,225	**115,727**	254,027
Accruals & deferred income	**1,245,083**	2,528,747	**737,659**	1,804,478
Other creditors	**260,562**	198,424	**7,296**	11,007
	3,228,331	4,158,659	**2,525,679**	2,943,573

17. CREDITORS (AMOUNTS DUE AFTER MORE THAN ONE YEAR)

	Group		Charity	
	2021 £	2020 £	**2021** £	2020 £
Net obligations under finance lease/ hire purchase contracts	**-**	-	**-**	-
Borrowings	**1,493,335**	1,680,001	**1,493,335**	1,680,001
	1,493,335	1,680,001	**1,493,335**	1,680,001

The maturities of sources of borrowing are as follows:

	Group		Charity	
	2021 £	2020 £	**2021** £	2020 £
In one year or less	**186,666**	186,666	**186,666**	186,666
In more than one year but not more than two years	**186,666**	186,666	**186,666**	186,666
In more than two years but not more than five years	**559,998**	559,998	**559,998**	559,998
More than 5 years	**746,671**	933,337	**746,671**	933,337
	1,680,001	1,866,667	**1,680,001**	1,866,667

18. SHARE CAPITAL

The company is limited by guarantee. The liability of the members is limited to £1 each.

19. RESTRICTED FUNDS (GROUP AND CHARITY)

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

		Movement in funds			
	Balance 31 March 2020 £	Incoming Resources £	Resources Expended £	Transfer £	Balance 31 March 2021 £
Fund:					
DMBC Asset Maintenance	365,900	**1,600,000**	**224,994**	**-**	**1,740,906**
Knowledge & Skills	**-**	**170,909**	**170,909**	**-**	**-**
Social Isolation Alliance	**-**	**536,000**	**264,107**	**-**	**271,893**
Right up our street	**-**	**432,723**	**364,943**	**-**	**67,780**
Doncaster Creates	**-**	**400,975**	**130,251**	**-**	**270,724**
DMBC Hub Funding	**-**	**25,000**	**-**	**-**	**25,000**
Charity	365,900	**3,165,607**	**1,155,204**	**-**	**2,376,303**
Doncaster Performance Venue Limited:					
Stage lighting and fitting	85,465	-	3,437	-	82,028
Esmee Fairbairn	23,811	59,537	47,976	-	35,372
Liz and Terry Bramall Foundation	13,712	-	3,788	-	9,924
Austin & hope Pilkington Trust	3,446	195	2,349	-	1,291
Public Acts	-	33,796	33,794	-	-
DMBC – Social Mobility Opportunity	12,500	12,606	10,119	-	14,987
DMBC- Winter Staycation	-	1,452	1,452	-	-
DMBC – Summer Staycation	-	26,601	26,601	-	-
ARC	-	5,400	3,150	-	2,250
National Theatre Learning	1,150	5,650	-	-	6,800
DARTS	-	4,000	4,000	-	-
Expect Youth	5,000	3,750	8,750	-	-
Dementia Partnership CIC	6,444	-	-	-	6,444
We are IVE Ltd	6,250	12,500	6,140	-	12,610
SYCF	-	7,643	1,296	-	6,347
Royal Opera House	-	1,250	1,250	-	-
National Lottery – Playing up	-	1,064	1,064	-	-
Garfield Weston	-	189,707	-	-	189,707
Stories to get u through	-	20,680	17,858	-	2,823
Group	523,678	**3,551,439**	**1,328,228**	**-**	**2,746,889**

DMBC Asset Maintenance - Maintenance contribution for structural and maintenance work at the leisure centres.

Knowledge and skills – Funding for the delivery of education and skills programmes in Doncaster

Social isolation alliance - Alliance that aims to reduce social isolation and loneliness within Doncaster

Right up our street - Consortium creating and delivering art to the people of Doncaster

Doncaster creates - Arts programmes that nurture and reveal creativity in Doncaster

Stage lighting and fittings – To purchase and for the refurbishment of capital equipment at Cast.

Esmee Fairbairn – A grant to support Artist Development across South Yorkshire and particularly in Doncaster.

Liz and Terry Bramall – To fund the purchase of a piano for use on our stages.

Austin & Hope Pilkington Trust – To support the Bright Lights Participation Activity.

Public Acts – To support a community engagement project with the National Theatre.

DMBC – Social mobility – To support a social mobility project working with local schools.

ARC – A travel bursary from Future Art Centres.

National Theatre Learning & Connect – To support the National Theatre Connections Festival.

DARTS- To support the Playing Up project for elders.

EXPECT – To support workshops, masterclasses and other engagement activities for young people.

Dementia Partnership CIC - Engagement project aimed at older participants.

WE Are IVE LTD- A Creative Futures project working in partnership with Doncaster schools.

20. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS (GROUP)

Fund balances at 31 March 2021 were represented by:

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	**1,997,691**	**1,707,174**	**3,704,865**
Current assets	**2,841,600**	**1,039,715**	**4,185,418**
Creditors due within one year	**(3,532,435)**	**-**	**(3,532,435)**
Creditors due after one year	**(1,493,334)**	**-**	**(1,493,334)**
Pension liability	**(5,055,000)**	**-**	**(5,055,000)**
TOTAL NET (LIABILITIES)/ASSETS	**(4,937,375)**	**2,746,889**	**(2,190,486)**

21. CONTINGENT LIABILITIES

There were no contingent liabilities of which the Trustees were aware at 31 March 2021 (2020: £nil).

22. ULTIMATE CONTROL

The trust is a company limited by guarantee. The members are the Trustees. The company is therefore ultimately controlled by the Trustees.

23. PENSION COMMITMENTS

The company participates in the South Yorkshire Pension Fund, a multi-employer defined benefit scheme. The assets of the scheme are held in a separate Trustee administered fund. The company's participation in the scheme commenced on 1 April 2011, meaning that historic data for comparative purposes is not available prior to this date.

The company has fully adopted Financial Reporting Standard 102 Section 28 "Employee benefits" (FRS 102). Current service costs, curtailment and settlement gains and losses, and net financial returns are included in the statement of financial activities in the period to which they relate. Actuarial gains and losses are separately recognised in the statement of financial activities, in accordance with the SORP 2005.

The Trustees are keeping under review the disclosed deficit in the scheme.

The pension cost charge represents contributions payable by the charity to the South Yorkshire Pension Fund and group personal pension plans and amounted to **£218,000** (2020: £222,000). Contributions totalling **£7,296** (2020: £11,007) were payable to the funds at the balance sheet date and are included in creditors.

Actuarial valuations are carried out triennially for funding purposes, using the Projected Unit method.

The most recent valuation was updated to 31 March 2021, by an independent qualified actuary in accordance with the arrangements of FRS102. As required by FRS102, the defined benefit liabilities have been measured using the Projected Unit method and both the assets and liabilities include the value of pensions in payment, excluding those which are secured with insured annuities.

The following table sets out the key FRS102 assumptions used for the scheme. The table also sets out for the last two years the fair value of assets, a breakdown of the assets into the main asset classes, the present value of the FRS102 liabilities and the net surplus (deficit) of assets which equals the gross pension asset (liability).

The mortality table used as at 31 March 2021 to calculate the scheme's liabilities was S2PA CMI 2018

22. PENSION COMMITMENTS (continued)

The major assumptions used for the actuarial valuation were:

	2021 % pa	2020 % pa
Rate of increase in salaries	**3.95**	3.35
Rate of increase in pensions in payment	**2.80**	2.20
Discount rate	**2.10**	2.40
Inflation assumption (CPI)	**2.70**	2.10

The fair value of the assets in the scheme and the present value of the liabilities in the scheme at each balance sheet date were:

	Fair Value 2021 £	Fair Value 2020 £
Equities	**3,307,000**	2,887,000
Government bonds	**909,000**	754,000
Other bonds	**552,000**	407,000
Property	**613,000**	502,000
Cash/liquidity	**94,000**	167,000
Other	**1,259,000**	865,000
Total fair value of scheme assets	**6,734,000**	5,582,000
Present value of scheme liabilities	**(11,789,000)**	(9,728,000)
Gross pension asset/(liability)	**(5,055,000)**	(4,146,000)

The following amounts have been recognised in the financial statements in the year to 31 March 2021 and 31 March 2020 under the requirements of FRS 102:

	2021 £	2020 £
Current service cost	**113,000**	139,000
Expected return on scheme assets	**-**	115,000
Interest on scheme liabilities	**99,000**	126,000
Curtailment	**49,000**	-
Total operating charge	**261,000**	380,000

22. PENSION COMMITMENTS (continued)

	2021 £	2020 £
Actual return less expected return on scheme assets	**950,000**	(760,000)
Experience gains and losses arising on scheme liabilities	**(1,816,000)**	1,746,000
Actuarial gain/(loss)	**866,000)**	986,000
Movements in deficit during the year		
Deficit in scheme at beginning of the year	**(4,146,000)**	(4,974,000)
Current service cost	**(113,000)**	(139,000)
Contributions	**218,000**	222,000
Interest on scheme liabilities	**(232,000)**	(278,000)
Expected return on scheme assets	**133,000**	152,000
Past service cost	**-**	(115,000)
Curtailment	**(49,000)**	-
Actuarial gain/(loss)	**(866,000)**	986,000
Deficit in scheme at end of year	**(5,055,000)**	(4,146,000)
Reconciliation of fair value of scheme assets		
Opening fair value of scheme assets at 1 April	**5,582,000**	6,130,000
Expected return on scheme assets	**133,000**	152,000
Actuarial (losses)/gains	**950,000**	(760,000)
Contributions by members	**20,000**	23,000
Contributions by employer	**218,000**	222,000
Benefits paid	**(169,000)**	(185,000)
Closing fair value of assets at 31 March	**6,734,000**	5,582,000
Changes in the present value of scheme liabilities		
Opening defined benefit obligation at 1 April	**9,728,000**	11,104,000
Current service cost	**113,000**	139,000
Interest cost	**232,000**	278,000
Actuarial (gains)/losses	**1,816,000**	(1,746,000)
Contributions by members	**20,000**	23,000
Past service cost	**-**	115,000
Curtailment	**49,000**	
Benefits paid	**(169,000)**	(185,000)
Closing defined benefit obligation at 31 March	**11,789,000**	9,728,000

22. PENSION COMMITMENTS (cont.)

History of experience gains and losses in the scheme:

	2021 £	2020 £
Experience gains/(losses) on assets	**950,000**	(760,000)
Percentage of scheme assets	**14.1%**	13.6%
Experience gains/(losses) on liabilities	**(1,816,000)**	1,746,000
Percentage of scheme liabilities	**15.4%**	(18.0)%
Cumulative gains/(losses) at end of period	**(2,619,000)**	(1,753,000)

24. FINANCIAL INSTRUMENTS

	Group		Charity	
Financial assets	**2021 £**	2020 £	**2021 £**	2020 £
Financial assets that are debt instruments measured at amortised cost	**3,700,166**	2,713,460	**2,236,439**	1,448,942
	3,700,166	2,713,460	**2,236,439**	1,448,942

Financial assets include cash and cash equivalents, amounts due from group undertakings, trade and other debtors.

	Group		Charity	
Financial liabilities	**2021 £**	2020 £	**2021 £**	2020 £
Financial liabilities that are debt instruments measured at amortised cost	**4,721,666**	5,838,660	**4,019,014**	4,623,574
	4,721,666	5,838,660	**4,019,014**	4,623,574

Financial liabilities include finance lease liabilities, borrowings, trade creditors, accruals, pension contributions and other creditors.