

SUNLIGHT DEVELOPMENT TRUST LIMITED

England & Wales · Charity number 1126266

Details

Status Registered

Legal form Charitable company

Company number [05692427](#)

Registered 2008-10-13

Register [View on the Charity Commission register](#)

Contact

Address The Sunlight Development Trust
105 Richmond Road
Gillingham
ME7 1LX

Phone 01634 581511

Email info@sunlighttrust.org.uk

Website www.sunlighttrust.org.uk

Activities

Objects: TO DEVELOP THE CAPACITY AND SKILLS OF THE MEMBERS OF THE SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITY IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY. THE ADVANCEMENT OF HEALTH THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC ABOUT THE EFFECTS ON SOCIETY OF DISADVANTAGE AND DISCRIMINATION. THE PROMOTION FOR THE BENEFIT OF THE PUBLIC OF URBAN OR RURAL REGENERATION IN AREAS OF SOCIAL AND ECONOMIC DEPRIVATION BY ALL OR ANY OF THE FOLLOWING MEANS: THE RELIEF OF FINANCIAL HARDSHIP: THE RELIEF OF UNEMPLOYMENT: THE ADVANCEMENT OF EDUCATION, TRAINING OR RETRAINING, PARTICULARLY AMONG UNEMPLOYED PEOPLE, AND PROVIDING UNEMPLOYED PEOPLE WITH WORK EXPERIENCE: THE PROVISION OF FINANCIAL ASSISTANCE, TECHNICAL ASSISTANCE OR BUSINESS ADVICE OR CONSULTANCY IN ORDER TO PROVIDE TRAINING AND EMPLOYMENT OPPORTUNITIES FOR UNEMPLOYED PEOPLE IN CASES OF FINANCIAL OR OTHER CHARITABLE NEED THROUGH HELP, (I) IN SETTING UP THEIR OWN BUSINESS, OR (II) TO EXISTING BUSINESSES: THE CREATION OF TRAINING AND EMPLOYMENT OPPORTUNITIES BY THE PROVISION OF WORKSPACES, BUILDINGS, AND/OR LAND FOR THE USE ON FAVOURABLE TERMS: THE PROVISION OF HOUSING FOR THOSE WHO ARE IN CONDITIONS OF NEED AND THE IMPROVEMENT OF HOUSING IN THE PUBLIC SECTOR OR IN CHARITABLE OWNERSHIP PROVIDED THAT SUCH POWER SHALL NOT EXTEND TO RELIEVING ANY LOCAL AUTHORITIES OR OTHER BODIES OF A STATUTORY DUTY TO PROVIDE OR IMPROVE HOUSING. THE MAINTENANCE, IMPROVEMENT OR PROVISION OF PUBLIC AMENITIES: THE PROVISION OF RECREATIONAL FACILITIES FOR THE PUBLIC AT LARGE OR THOSE WHO BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES, HAVE NEED OF SUCH FACILITIES: THE PROTECTION OR CONSERVATION OF THE ENVIRONMENT: THE PROVISION OF PUBLIC HEALTH FACILITIES AND CHILDCARE: THE REHABILITATION OF EX-OFFENDERS AND THE PREVENTION OF CRIMES SUCH OTHER MEANS AS MAY FROM TIME TO TIME BE DETERMINED SUBJECT THE PRIOR WRITTEN CONSENT OF THE CHARITY COMMISSIONERS FOR ENGLAND AND WALES. S.

Activities: We use community development to tackle long standing health and social inequalities. The Centre houses a community radio station, recording studio, caf+®, GP practice and community rooms used by the diverse communities that make up the Medway towns. Sunlight delivers services directly and uses community development to support individuals and groups to make positive changes to their communities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED, IN PRACTICE
- Kent
- Medway

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£611,192	£594,924	£38,274	16
2024-03-31	£482,224	£479,752	£22,010	16
2023-03-31	£476,422	£441,951	-	-
2022-03-31	£436,005	£452,792	-	-
2021-03-31	£461,474	£393,661	-	-

Trustees

Name	Role	Appointed
ADAM ROBERT WILLIAM PRICE	Chair	2012-01-24
Clive Eric Waters		2024-06-28
Jai Vaishnavi Jaya Kumar		2025-04-15
Lia Helena Mandaracas		2023-01-16
Peter Adewale		2025-04-15
SIMON MILLARD		
Sarah-Jane Hawkins		2025-07-10

SUNLIGHT DEVELOPMENT TRUST LIMITED

England & Wales - Charity number 1126266

Accounts

SUNLIGHT DEVELOPMENT TRUST LTD
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

SUNLIGHT DEVELOPMENT TRUST LTD
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees

Peter Adewale (appointed 15 April 2025)
Sarah-Jane Hawkins (appointed 10 July 2025)
Jai Vaishnavi Jay Kumar (appointed 15 April 2025)
Annette Lebreton (appointed 25 November 2024)
Lia Mandaracas (appointed 16 January 2023)
Simon Millard, Vice Chair (appointed 2 October 2006)
Adam Price, Chair (appointed 14 December 2007)
Clive Waters (appointed 28 June 2024)
Chengetai Madondo (resigned 16 April 2024)
Lesley Mayo (resigned 19 September 2025)

Company registered number 05692427

Charity registered number 1126266

Registered office

The Sunlight Centre
105 Richmond Road
Gillingham
Kent
ME7 1LX

Company secretary Mirelle Frost

Chief executive officer Mirelle Frost

Accountants

IT & Accounting Solutions Limited
Certified Practising Accountants
28 Harrow Way
Maidstone
Kent
ME14 5TU

SUNLIGHT DEVELOPMENT TRUST LTD
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the Company for the year 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

Objectives and activities

I Policies and objectives

The company's principal objects are the reduction of health and social inequality through community development by the provision of services and facilities for the local community in Gillingham.

Our vision places Sunlight Development Trust at the heart of Medway, providing a sustainable, secure, culturally diverse 'community anchor', involving and engaging community members and enhancing quality of life.

Our mission is to reduce social isolation in the community by promoting, enabling, embracing and facilitating inclusive activities and making a positive difference to peoples' lives through the provision of education, training, employment, welfare, health, social, cultural and recreational activities.

Our aims are to:

1. Get the right support to the most vulnerable in Medway and Swale to help them with their education, employment, health and wellbeing, challenging negative attitudes where necessary and reducing social isolation of local people.
2. Maintain a financial sustainable charity and community centre to enable a range of social, welfare, educational, training, development and health activities which respond to local needs.
3. Provide quality services with advice and information to improve life skills and chances by improving understanding and increasing acceptance between different groups.
4. Consult with the local residents to keep up to date with local issues and where possible, advocate and support the local community.

Values

We work alongside communities to create positive, sustainable change. Our work is guided by important principles.

* **Inclusivity** - Insuring anyone who wants to, can participate by being aware and considerate of the emotional, cultural and physical barriers that some people experience and actively dismantling them.

* **Diversity** - Recognising that difference is a positive thing and that diversity does not just mean ethnicity, gender, age or disability.

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Objectives and activities (continued)

- * *Trust* - Building trust with our partners and those who use our services is essential for even greater results. We do our utmost to do what have said we will do and within the timetable agreed.
- * *Transparency* - Being honest and open about our strengths and weaknesses, plus our policies, culture and direction.
- * *Valued* - Everyone should be made to feel welcome and valued. Nobody should be treated unfairly. We can all expect the same courtesy, dignity, respect and high standard of customer service.
- * *Community owned* - 100% of the Sunlight board of trustees is made up of local volunteers ensuring the Trust retains its focus on benefiting those communities with the greatest disadvantage or need.
- * *Active participation* - Services work best when they are delivered and owned by the people who use them. We “do with” rather than “do to”. That’s why 100% of our staff and volunteers live in Kent and 70% live in Medway and why we continue to attract volunteers to deliver innovative services, with only limited support from the trust.
- * *Community development* - We work to the National Occupational Standards of Community Development (an evidence-based process that delivers high quality outcomes and unprecedented new opportunities for anyone who chooses to participate, whatever one’s individual ability or talent).
- * *Enterprise* - An enterprising culture can help create opportunities that are both sustainable and innovative.
- * *Environment* - Build awareness and action to reduce, reuse and recycle waste. Promote conservation and take steps to reduce pollution, especially CO2.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and to its supplementary public benefit guidance.

I Strategies for achieving objectives

- (a) To assist in the reduction of long-standing health and social inequality by developing and delivering services which are creative and of high quality.
- (b) Ensure the Trust is financially sustainable regardless of changes to income, contracts, or grants to provide high quality services and projects in line with the purpose of the charity.
- (c) Deliver local social impact through the management of the building and developing the active participation and involvement of communities in the organisation.
- (d) Ensure the Trust has a positive reputation, and is identified as a robust, reliable, high quality provider organisation within the local economy.
- (e) Assist people experiencing multiple disadvantages in Medway and Swale to get the right support to help them with their health and wellbeing, education and employment.
- (f) Continue to develop the organisation and secure new opportunities, in line with the charity’s primary purpose.
- (g) Ensure governance is robust and compliant with statutory responsibilities with strong and effective management.

I Activities undertaken to achieve objectives

In line with the strategic priorities of the Trust and associated business plan, the Board and management team

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Objectives and activities (continued)

has been focused on the following:

- (a) Quarterly Board Meetings regarding the Trust's strategic aims and objectives, monitoring progress, management accounts, managing risk and succession planning with recruitment of several new Trustees, including a Treasurer, Secretary, EIDA, Catering and Safeguarding Lead.
- (b) Training relating to key responsibilities and staffing matters such as employment law, health, and safety, first aid, fire and food hygiene is undertaken online through the Work Nest training portal. Additional external training is taken up for service specific requirements. Mental Health training is delivered by our funders Medway Council and Mental Health Matters.
- (c) Monthly reviews of the Trust's budget, operational management, property matters including income from leases and service charges, rent reviews and income earned through room rental, rehearsal space and other services.
- (d) Day-to-day relations with tenants, licensees, building users and community members; provision of affordable meeting space for community groups and local services six days a week, improvement to and refurbishment of facilities is conducted by working closely with Medway Council.
- (e) Improving life skills and chances by enabling a range of social, welfare, educational, training, development, and health activities which responds to the needs of local people by ensuring targeted marketing.
- (f) Delivery of services funded through contracts along with the required outcomes and active participation in local and national strategic initiatives associated with themes of interest to the Trust, such as equality; wellbeing; loneliness and social isolation.
- (g) Delivery of community focused activities whether funded directly by the Trust, through individual user payments, grants, donations, or other forms of fundraising.

I Community development and engagement activities

Various community groups hire our venue throughout the year, most like us are finding it hard to secure funding so we work together to write letters of support for one another avoid competing for funding. Engagement with and participation by the local community in the life of the Trust is a continuous and ongoing process. The Trust supports community members and groups whilst retaining their independence, and volunteers continue to make a substantial contribution. Some community groups have merged into Sunlight when they struggle to recruit sufficient trustees, volunteers or funds to continue their services.

Sunlight Studio is fully booked every evening providing studio rehearsal space and sound engineering to local musicians and community members with facilities open six days a week until 10pm. The Studio also provides technical support to community music initiatives and works jointly with Radio Sunlight Volunteer DJs to promote community engagement and participation in events, music, and broadcasting. The recording studio provides weekly rehearsal space to Harmony Jam, a community group that utilises music as a creative outlet and therapeutic medium primarily for people with lived experience of mental health issues plus our own Men-in-Sheds weekly music and song-writing session. There is an outstanding debt to the charity for a period where Harmony Jam were without grant funding but they are paying this off by fundraising activities.

Chinese Elderly Welfare Association (K-Ying) are registered here and hold weekly sessions of Tia Chi which are open to all and support approximately 15 people per week for just £1 per hour.

Sunlight Chair Based Exercises followed by Boogie Fit runs on Monday evenings from 6pm free charge from our reserves as part of our mission to improve physical fitness and mental health for our community.

One Stop Shop for Domestic Abuse is hosted here every Tuesday in partnership with SATEDA a women's aid charity and OASIS who accept men can also be victims of domestic abuse. Together they provide 8 domestic abuse staff to support approximately 12 clients per week. Our community police officer works closely with us to support this service which is the area of greatest need in Medway according to Kent Community

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Objectives and activities (continued)

Foundation Needs Analysis Report in 2022.

Goju Ryu Karate meet here every Wednesday evening with approximately 4 people.

Friendship Group are registered here and meet every Friday morning from 9:00 to Midday with over 35 attendees each week who pay £1.50 for their refreshments and summer coach trips to the seaside.

Deaf Group met every Thursday with approximately 20 people and our Café Supervisor taught her team sign language to welcome them into the café and help them with their lunch orders.

Children's parties on Saturdays continue to be popular as a safe venue for them to have lots of space to run around.

AA – meet here every Saturday evening to support an average of 18 people each week whom we work closely with them to support with their mental health difficulties which often go together but are not always treated as a whole. Likewise if our referrals have addictions we signpost them to this group or Open Road for drug addictions who also meet here as part of their outreach service.

Bridge Church – had to surrender their office but continued to provide a Parish Nurse who visits each of our groups once a month to check on those who may not go to their GP for health checks and meet once a month on Saturdays for private prayers for parishioners.

Kent and Medway NHS and Social Care Partnership Trust – training room hire, marketing and referrals to their Recovery College plus research by our volunteers.

Chinese School – hired all our meeting and training rooms every Sunday during the period which provided a new opportunity for a Facilities Officer to be appointed.

Naushabah Khan MP – rented a temporary office for her new team and we work in partnership on many community events and casework matters to help people.

Inspire Support Services – sadly defaulted on their rent which was funded by the Council. We had to write off their debts this financial year from our contingency reserves.

Medway Voluntary Action – use our facilities and meeting rooms for community focus groups.

Medway Council – use our training facilities and meeting rooms, particularly our Councillors who also provide casework for our residents.

Community Hire – we provide discounted venue hire at weekends which included 12 childrens parties, a wake on Saturdays and a regular church booking on Sundays.

Medway African Caribbean Association are registered here and hold their elders meetings here every Tuesday from 13:00 to 16:00 for approximately 40 people per week with fresh food and Caribbean music. At their 10th Anniversary they recognised us as the most Culturally Diverse Community Centre in Medway.

During the year our Men-in-Sheds Project Co-ordinator received a Life Time Achievement Award from Medway Voluntary Action and our Chair received an award from Petronella Hope Domestic Abuse Charity and Outstanding Trustee Award from Medway Voluntary Action.

We support over 50 volunteers a year who average 4 hours volunteering per day and 3 days per week which we believe to be £31,200 social value.

1 Main activities undertaken to further the Company's purposes for the public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees

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Objectives and activities (continued)

consider how planned activities will contribute to the aims and objectives they have set.

We are proud to be a Living Wage and Disability Confident Employer. All our charitable activities focus on tackling long-standing health and social inequality and multiple disadvantages through an asset-based approach to community development and a recovery-based model to mental health. We do this in partnership with local agencies, businesses and most importantly, local people and communities; co-producing a creative and inclusive community offer. Our aims are to enable individuals and community groups to access a wide and diverse range of programmes; providing accessible, inclusive and meaningful local opportunities; tackling social isolation and building social capital; promoting wellbeing, access to employment, supporting community led action and change, tackling social injustice and facilitating independence.

The charity manages the Sunlight Centre which increased its opening hours during the period until 11pm 365 days a year to provide a Safe Haven, GP surgery, pharmacy, family centre, recording studio and a variety of meeting spaces used by in excess of 45 community associations and groups from 8:30am Monday to Saturday. The centre is a thriving hub from within which we deliver a combination of work streams and projects to meet the needs of our service users who are of all ages, gender and backgrounds. This year was a period of growth for the Trust with the arrival of a new Community Development and Engagement Manager to lead our daytime activities in pursuance of its charitable aims with fresh ideas and new partnerships, plus two Peer Support Workers to organise group activities to improve physical and mental health in our Safe Haven Crisis Prevention and Recovery Service.

1 The History of Sunlight

The 'Kent Today' newspaper reported on 4 March 1996 'Ray of Sunlight to shine on community'. The old Sunlight laundry in Richmond Road, Gillingham is taking on a new lease of life as The Sunlight Centre'. The outgoing Gillingham Borough Council invested £200,000 to purchase the old building which had stood empty for two years. Council leader Bob Sayer said: 'Apart from the range and breadth of facilities that will be available, the Sunlight Centre will be a one-of-a kind self-sustaining partnership between local people, community groups, businesses and Gillingham council'. An open day was held on March 20, 1996, and the two most popular needs identified were a GP surgery and a pharmacy. A new building was developed with lottery funding and the Council for Voluntary services helped us to get off the ground with many of our founder volunteers and campaigners still supporting us as Trustees, employees and volunteer session leaders to provide the following over the years:

- * GP surgery, family centre (8 staff), pharmacy (3 staff) and ear clinic (1 staff)
- * Health and Lifestyle team (HALT) plus health champions and research
- * Parentis – peer led parenting support
- * Alzheimer and Dementia Family Support, Alzheimer Advisor pilot and Dementia Cafe
- * Charity start-up support, virtual office, storage and meeting room space for:
 - o Chinese Elderly Welfare Association
 - o Medway African Caribbean Association
 - o Bridge Baptist Church
 - o 50s+ Friendship Group
 - o Shout Out self-advocacy group
 - o Harmony Jam
- * Medway One Stop Shop for support to people experiencing domestic abuse/violence
- * Community Café and Radio Station – providing employability and confidence skills
- * Community gardening and composting for vulnerable adults
- * Men and Women in Sheds, Music, Gardens and Electronics

- * Various training courses including anger management, digital skills, reducing mental health stigma
- * Kickstart trainees, apprenticeships, young offenders work placements
- * Community and Diversity placements for trainee Police Officers and social workers
- * Safe Haven Crisis Prevention Service until 11pm 365 days of the year

Achievements and performance

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Achievements and performance (continued)

I Review of activities

Gillingham Safe Haven Crisis Recovery Service was sub-contracted by Mental Health Matters from June 2024 to reduce the number of people attending accident and emergency from Medway and Swale with mental health difficulties which could be supported in the community. The contract is worth £222,272 pa and during our first year we received 2,770 referrals to this service which is open 365 days of the year from 6-11pm for 1:1 Crisis Recovery Support by phone, email or in person and our Peer Support Workers organise group activities to reduce social isolation and improve mental health such as:

- Monday evening exercise classes
- Tuesdays table tennis and pool
- Wednesdays Wellbeing Workshops
- Thursdays Therapy Ducks
- Fridays Free Food and Batch Cooking Classes
- Saturdays Lego or Art Workshops
- Sundays Weekend Workshops

The service is run by a team of 8 mental health professionals plus 2 volunteer receptionists who work evenings and weekends to support people who may walk in or be 'blue lighted' to us instead of A&E for crisis de-escalation and prevention.

Wellbeing Café our funding from Kent & Medway ICB ended in June which resulted in a number of beneficiaries going into crisis which we addressed by delivering this service as a volunteer led warm space and peer support group from 10:00 to Midday from our reserves to support approximately 1,000 people per annum during the day as follows:

- Monday Knit and Natter funded by unrestricted donations for 5 attendees per week
- Tuesday Chatty Cafe funded by unrestricted donations for 2 attendees per week
- Wednesday Arts and Crafts funded by unrestricted donations for 4 attendees per week
- Thursday Arts and Crafts funded by unrestricted donation for 4 attendees per week
- Friday Pop Up Advice Table from the DWP, Open Road, KMPT, MVA etc.
- Saturday Community Events
- Monday to Saturday Book, Plant and Toy Share, Swap or Buy Stalls
- Community Centre Refurbishment funded by Alex Ferry for 3-12 attendees per week

The service is sadly no longer funded by the ICB so it continues its vital support with the help of our wonderful EDBS checked volunteers who are supervised by our Community Development and Engagement Manager.

Anger Management Training funded by Shaw Trust and delivered across Medway and Swale by 2 part-time employees who supported 40 referrals for support.

Café Sunlight and Cookery Classes expanded its opening hours to Monday to Friday to provide reasonable priced food for our beneficiaries from 10:00 to 14:00 and was part funded by Awards For All to provide employability work experience skills, improve self-esteem and confidence to those with learning difficulties from Bradfield's Academy, Mid-Kent College and Forward2Employment, students from Greenwich and Kent University also volunteer to gain employability points helping them with reading and writing to take

orders. The project has great outcomes into employment, training and volunteering for young people. Growing Kent and Medway funded us to provide cookery and marketing training to develop a new Sunlight Seasonal Soup for 18-30 year olds which was very popular for 6 attendees led by our newly promoted Health and Wellbeing Co-ordinator. This was delivered by 1 part-time employee, 2 volunteer catering assistants and 2 beneficiaries with learning difficulties each day.

Medway Men in Sheds was commissioned by Medway Council's Suicide Prevention team to provide socialisation opportunities for men over 18 not in employment and retirees to reduce the incidence of suicide in men by providing activities that help maintain cognition, dexterity and mental wellbeing. In this financial year we increased the number and scope of sessions available, as follows with thanks to a growing number of trained DBS checked volunteers enabling us support 98 people per annum who may be vulnerable adults, have

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Achievements and performance (continued)

learning, mental health or physical difficulties or dementia.

The service is run by 2 part-time staff with support from 10 EDBS checked volunteers.

Medway Women in Sheds was provided with seed funding from Medway Voluntary Action following feedback that women needed to be provided with similar support during the day too by our social prescribers. We anticipated a group of 6 female shedders each week but 12 were referred for support during our first week, so we are incredibly grateful to our DBS checked volunteers to help us expand this service provision with some members doing gardening or painting as it is challenging for them to all fit into our sheds!

The service is run by 1 part-time employee with 4 EDBS checked volunteers to support 12 attendees per week.

Community Gardens and Green Spaces provide free healthy local produce, stress relief, grounding and strengthening connections, staying present, sense of purpose, dexterity and cognition, physical activity, reduced social isolation and improved mental health reducing the risk of Dementia at the following sites:

i. **Ethel Maud Court Garden (High Hopes)** to the rear of the Sunlight Centre, backing onto the former spur of the old Dockyard railway line, provides a social meeting space in which to grow and harvest fruit and vegetables by our local community was opened weekly, funded by Medway Voluntary Action and match funded by donations to Sunlight to support 6-8 people per week plus community events.

ii. **Otway Street Garden** is a former play area which when closed by the Council was leased to us as a wild and recycled community garden for people to grow and share produce, plus teach composting and cookery skills. It was opened to the community two days a week funded by Swire Trust and Medway Men in Sheds to support 6-8 people per session plus community open days.

iii. **Sunlight Surgery Therapeutic Garden** a sensory courtyard garden planted by volunteers for NHS staff to enjoy funded and maintained by Medway Women in Sheds.

iv. **Café Sunlight Patio Garden** a flower memorial garden to remember those whom we have lost maintained by volunteers for the benefit of attendees to Gillingham Safe Haven and Café Sunlight and funded by donations to Sunlight.

Our community gardens were funded as volunteer led initiatives this year but Men and Women in Sheds Project Co-ordinators supervise the volunteers and ensure that they have everything they need to run the sessions.

Sunlight Dementia Support Café and Carers Support Group was sponsored by Care Mark, ASDA and MERKUR due to lack of grant funding for much needed weekly services for those with dementia and their carers to meet in an informal setting to have a safe space to come for their wellbeing to increase their independent living as long as possible. They can discuss issues of concern with our parish nurse, health agencies and emergency services who pop in once a month and we organise quarterly tea dances and a Christmas Party with a carol concert given by the pupils of Burnt Oak Primary School, which is nearby. We also participated in a campaign with Medway Foodbank about the food poverty unpaid carers face and hope that we will receive funding to support this large group of 30 beneficiaries soon. Sadly we did not receive any funding to staff this service but our 4 EDBS checked trustee volunteers are supervised by our Community Development and Engagement Manager.

Radio Sunlight supports 12 volunteers but ceased broadcasting local information and music online due to lack of corporate sponsorship for a Radio Station Manager, technician and licence fees since 2018 but our dedicated volunteers, many of whom have learning or physical health difficulties, continue to be Volunteer DJs, enjoying playing their favourite music to improve their mood within the Café. During the period we received funding for some new equipment to commence an anti-stigma campaign and podcasting which was led by our Men in Sheds Co-ordinator to give this group a new method of having a voice in our community.

Stop Smoking Service was funded by Medway Council for two employees to be trained prescribers to encourage service users to give up smoking for improved mental, financial and physical health by prescribing

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Achievements and performance (continued)

vapes, patches and gum to help them.

Health Research, Focus Groups and Prevention Programmes were funded by Medway Voluntary Action for our volunteers to have new opportunities to get involved and improve health inequalities in Medway. This includes Cancer Research, Bowel Cancer Champions etc.

Leases

The Trust has a 6 year lease for Otway Street Community Garden with Medway Council and we took over the lease of Ethel Maud Court Garden from High Hopes Community Group who were struggling to fundraise. We have agreed a new ten-year lease for the Centre which will enable the Trust to renew the sub-lease with GP surgery and licence with Sunlight Pharmacy. The council requires a 21% rent increase plus repairs to their old building which will be a challenge for both the charity and the NHS to find.

IT and telecoms

We outsource IT and Telecoms support and purchase refurbished devices to keep within limited budgets and our ethos of sustainability. We also share desks and devices to reduce costs with staff working shifts.

Sustainability

A green plan was created to improve our sustainability which was funded by lean operations management, increased repairs, reusing and reducing waste by Medway Men and Women in Sheds.

Review of activities

(a) The Board actively oversees financial resources and risk with the CEO and remains GDPR, NHS Data and Local Authority compliant.

(b) Services provided under contract are subject to formal contract monitoring arrangements, including regular reporting, review of Key Performance Indicators and Outcomes achieved to commissioners, which use the required methodology for data collection and analysis.

(c) Comments, complaints, and compliments are recorded and dealt with in line with Trust policy. Where possible concerns or complaints are addressed and resolved through discussion or escalated through the organisation and reviewed by the Board, as necessary and appropriate.

(d) The process of reviewing organisational policy and procedures continued in liaison with the external employment advisory service and an annual internal review of other policies and procedures by the management team which is ratified by the Board.

(e) Activities and services delivered by the Trust seek feedback from participants in a variety of formal and informal ways such as surveys, questionnaires, verbal and written feedback which is reported to funders and at Board meetings.

I Factors relevant to achieve objectives

The overriding aim of the organisation is to reduce health and social inequality through community development and, in line with the organisational ethos, involve the community in the design, operation and delivery of activities and services delivered. The National Occupational Standards for Community Development work and related practice protocols are used to inform relevant areas of practice and delivery in line with this.

Financial review

I Going concern

Through the years the charity has managed its cashflow and costs proactively and effectively. Cashflow projections for 2024/5 and

beyond remain positive with our new contracted service. The renewal of the Head Lease with the local authority will offer opportunities to negotiate sub-leases and capital funding for repairs.

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Financial review (continued)

In this context the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, the trustees have continued to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

I Reserves policy

The organisation aims to hold three months reserves in line with Charity Commission best practice but it is recognised that this is a challenging objective in the current economic climate and the importance of keeping services operating for people in need.

This amount equates to £137,000. This compares to unrestricted reserves held of £37,827 (2024: £19,442), which is below the Charity's reserves policy at this time.

I Financial risk management objectives and policies

The Board of Trustees have overall responsibility for the system of internal controls for the charity and have reviewed our annual risk register. Robust financial policies and delegated authority as well as periodic visits by external accountants ensure that the company adheres to financial policies and procedures. The charity operates a comprehensive budgeting process which is approved by the Board and management accounts showing actual financial results against budget are made to the Trustees at each Board meeting.

The Board of Trustees have overall responsibility for the system of internal controls for the charity and have reviewed our annual risk register. Robust financial policies and delegated authority as well as periodic visits by external accountants ensure that the company adheres to financial policies and procedures. The charity operates a comprehensive budgeting process which is approved by the Board and management accounts showing actual financial results against budget are made to the Trustees at each Board meeting.

Our staff handbook, policies and procedures form part of every induction and together with mandatory induction training provided by Work Nest including signing an anti-bribery declaration stating that they have read and understand the contents of the Anti-Bribery policy.

Internal controls are in place in relation to the authorisation of all transactions and planned expenditure to maintain financial control across the organisation. Robust procedures are also in place to ensure the health and safety of all staff, beneficiaries, Trustees, and other visitors to our Centre and comprehensive inspections are completed to ensure legal compliance as well as best practice. The standards expected in relation to the services provided to our beneficiaries are clearly established and all staff work to ensure the very best provision of information, guidance, help and support to community members in contact with Sunlight. Day-to-day management of Trust wide policies covering risk and service provision is delegated to the Centre Manager, with the Chief Executive responsible for regular monitoring of their effectiveness. Trustees approve any changes to such policies and procedures and regularly review them as appropriate.

I Principal funding

The principal funding sources are income earned through charitable activities of services and room hire for community members. Trading and fundraising income is extremely limited in an area of deprivation.

SUNLIGHT DEVELOPMENT TRUST LTD

(A company limited by guarantee)

Financial review (continued)

I Results for the year

The Charity has made a surplus for the year of £16,268 which has increased the net assets to 38,273, as at 31 March 2025. This is comprised of restricted funds of £446 and £37,827 unrestricted funds. The increased fundraising, grant and rental income this year has put the organisation on a more stable footing, with income increasing to £611,192. The Charity increased its expenditure during the period investing in staff development to £594,924. The Charity has managed to move back into a net current asset position, of £38,273, at the Balance sheet date, compared to £22,005 in the comparative period.

Structure, governance and management

I Constitution

Sunlight Development Trust Ltd is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 31 January 2006 and registered as a charity on 13 October 2008. The charity number is 1126266 and the registered company number is 5692427. The registered address of the charity is the Sunlight Centre, which is an award-winning healthy living centre in Gillingham, Kent.

The charitable objects are:

1. To develop the capacity and skills of members of the socially and economically disadvantaged community so they are better able to identify and meet their needs and participate more fully in society.

2. The advancement of health.

3. The advancement of the education of the public about the effects on society of disadvantage and discrimination.

4. The promotion for the benefit of the public of urban or rural regeneration in areas of social and economic deprivation by any of the following means:

(a) the relief of financial hardship

(b) the relief of unemployment

(c) the advancement of education, training or retraining - particularly for unemployed people - and providing work experience

(d) the provision of financial or technical assistance, business advice or consultancy to create training and employment opportunities, including help in:

(1) setting up their own business

(2) supporting existing businesses

(e) the creation of training and employment opportunities through workspaces, buildings and/or land offered on favourable terms

(f) the provision of housing for people in need and improvement of public or charitable-sector housing

(g) the maintenance, improvement or provision of public amenities

(h) the provision of recreational facilities for the public, especially for those in need due to youth, age, infirmity, financial hardship or social circumstances

(i) the protection or conservation of the environment

(j) the provision of public health facilities and childcare

(k) the rehabilitation of ex-offenders and the prevention of crime

(l) any other means as may be determined with prior written consent from the Charity Commissioners

I Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

SUNLIGHT DEVELOPMENT TRUST LTD

(A company limited by guarantee)

Structure, governance and management (continued)

I Organisational structure and decision-making policies

The Governance structure was reviewed in this period and a new sub-committee structure established for Finance and Remuneration, Centre Management, Safeguarding and Service User Representation. The Board refer to community objectives through regular involvement with events and activities held by the organisation. Membership of the Board is drawn from the local community and Trustees operate as ambassadors with local organisations through their networking and direct involvement with many of the communities of interest associated with the Trust.

I Policies adopted for the induction and training of Trustees

The Board of Trustees has the power to appoint additional Trustees. The Company has detailed role descriptions for Board members in general, and for those with specific roles. The recruitment of Trustees is carried out using outside recruitment agencies, professional body organisations such as Reach, the Volunteer Bureau website and advertising amongst other colleagues and partner agencies. Through robust recruitment methods the company endeavours to reach groups of people who are under-represented in its employment, those who are members of the local Gillingham community and those who can bring relevant skills and experience to the Board.

Trustees are appointed to the Board following a formal interview and selection process which includes Trustees and may involve staff and local community members. Prospective Trustees meet with an existing Board member following receipt of a CV to discuss with them the skills and areas of expertise that they would bring to the charity, they are invited to observe and participate in a meeting before a final decision is made. Relevant diligence checks are completed prior to the new Trustee being formally welcomed to the Board.

I Risk management

The Board of Trustees have overall responsibility for the system of internal controls for the charity and have reviewed our annual risk register. Robust financial policies and delegated authority as well as periodic visits by external accountants ensure that the company adheres to financial policies and procedures. The charity operates a comprehensive budgeting process which is approved by the Board and management accounts showing actual financial results against budget are made to the Trustees at each Board meeting.

The Trust engages the accountancy firm IT & Accounting Solutions for independent examination of the accounts, and expert advice on matters relating to charity finance, payroll and pensions. The Trust continued to engage Ellis Whittam as the health and safety advisory service including the annual undertaking of health and safety audits, supporting risk assessment, and guidance on risk management. Advice was routinely sought by the Trust on human resourcing matters, the management of change and employment related contractual matters.

Financial policies form part of every induction and all staff are offered training on and are required to sign an anti-bribery declaration stating that they have read and understand the contents of the Anti-Bribery policy. Internal controls are in place in relation to the authorisation of all transactions and planned expenditure to maintain financial control across the organisation. Robust procedures are also in place to ensure the health and safety of all staff, beneficiaries, Trustees, and other visitors to our Centre and comprehensive inspections are completed to ensure legal compliance as well as best practice. The standards expected in relation to the services provided to our beneficiaries are clearly established and all staff work to ensure the very best provision of information, guidance, help and support to community members in contact with Sunlight. Day-to-day management of Trust wide policies covering risk and service provision is delegated to the Centre Manager, with the Chief Executive responsible for regular monitoring of their effectiveness. Trustees approve any changes to such policies and procedures and regularly review them as appropriate.

Plans for future periods

(a) On 31 January 2026 the Trust will celebrate its 20th birthday of delivering innovative and inclusive services

SUNLIGHT DEVELOPMENT TRUST LTD
(A company limited by guarantee)

Plans for future periods (continued)

in line with the primary purpose of the charity, its strategic priorities, community aspirations and the requirements of public service commissioning. This will include developing and delivering schemes focused on health and wellbeing, equality, mental health, social isolation, loneliness and the alleviation of poverty and hardship. The Trust will endeavour to do this in partnership with local people, community organisations and commissioners in a meaningful and preventative way in relation to the health and wellbeing of local people whilst maximising the potential of facilities on the sites.

(b) The management team will continue to respond to opportunities for the delivery of local services and forecast growth by involving staff, volunteers and community groups in assessing and leading local responses to the opportunities that arise. The Trust will continue to actively explore and develop sector level partnerships in support of this agenda and seek opportunities for collaborative working and diversifying funding streams.

(c) The Trust will continue to engage with the community, strategic partners, local MPs, and decision makers, creating and identifying opportunities to support community empowerment and community led action, including increased physical health by creating a new role for Community Development and Engagement Manager.

(d) Investment readiness and asset transfer will be driven forward, with a long-term aim of acquiring the freehold of the Sunlight Centre and its green spaces for the benefit of the community, should the Council be willing to dispose of these assets. In the meantime, we continue to rent and maintain them for the community with increased opening hours year on year as we grow.

(e) The Trust has updated its business plan to incorporate its fundraising strategy. Applications to grant making bodies will be developed to work on several schemes to increase long-term, gainful employment and better training opportunities for our beneficiaries. We will continue to tender for services which are compatible with our aims, to draw funds into the local economy and increase local social capital.

(f) We will further development and improvement of the Trust including a review of our assets and information technology plus opportunities for closer working with likeminded organisations which brings mutual benefit to all parties and an enhanced service to the end user.

Members' liability

The Members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up, either while they are a member or within one year after they cease to be a member.

SUNLIGHT DEVELOPMENT TRUST LTD

(A company limited by guarantee)

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

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

Approved by order of the members of the board of Trustees on 18 December 2025 and signed on their behalf by:

Adam Price

SUNLIGHT DEVELOPMENT TRUST LTD
(A company limited by guarantee)

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

Independent examiner's report to the Trustees of Sunlight Development Trust Ltd ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Financial Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Signed: Dated: 18 December 2025

Marcel Jung ICPA (Fellow), FFA/FIPA, FAIA

IT & Accounting Solutions Limited

Certified Practising Accountants

SUNLIGHT DEVELOPMENT TRUST LTD
(A company limited by guarantee)

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

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Note				
Income from:					
Donations and legacies	4	296,287	44,518	340,805	226,809
Charitable activities	5	109,705	-	109,705	102,780
Other trading activities	6	23,818	-	23,818	18,185
Investments	7	136,864	-	136,864	152,635
Total income		<u>566,674</u>	<u>44,518</u>	<u>611,192</u>	<u>500,409</u>
Expenditure on:					
Charitable activities	8	547,838	47,086	594,924	479,757
Total expenditure		<u>547,838</u>	<u>47,086</u>	<u>594,924</u>	<u>479,757</u>
Net movement in funds		<u>18,836</u>	<u>(2,568)</u>	<u>16,268</u>	<u>20,652</u>
Reconciliation of funds:					
Total funds brought forward		19,437	2,568	22,005	1,353
Net movement in funds		18,836	(2,568)	16,268	20,652
Total funds carried forward		<u>38,273</u>	<u>-</u>	<u>38,273</u>	<u>22,005</u>

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

The notes on pages 20 to 35 form part of these financial statements.

SUNLIGHT DEVELOPMENT TRUST LTD**(A company limited by guarantee)****REGISTERED NUMBER: 05692427**

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	4,646	2,206
		4,646	2,206
Current assets			
Debtors	14	21,716	19,506
Cash at bank and in hand		80,260	73,667
		101,976	93,173
Current liabilities			
Creditors: amounts falling due within one year	15	(68,348)	(67,487)
Net current assets		33,628	25,686
Total assets less current liabilities		38,274	27,892
Creditors: amounts falling due after more than one year	16	-	(5,887)
Net assets excluding pension asset		38,274	22,005
Total net assets		38,274	22,005
Charity funds			
Restricted funds	17	-	2,568
Unrestricted funds	17	38,274	19,437
Total funds		38,274	22,005

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

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

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

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

SUNLIGHT DEVELOPMENT TRUST LTD

(A company limited by guarantee)

REGISTERED NUMBER: 05692427

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

The financial statements were approved and authorised for issue by the Trustees on 18 December 2025 and signed on their behalf by:

Adam Price

The notes on pages 20 to 35 form part of these financial statements.

SUNLIGHT DEVELOPMENT TRUST LTD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	10,097	17,474
Cash flows from investing activities		
Purchase of tangible fixed assets	(3,505)	-
Net cash (used in)/provided by investing activities	(3,505)	-
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	6,592	17,474
Cash and cash equivalents at the beginning of the year	73,667	56,193
Cash and cash equivalents at the end of the year	80,259	73,667

The notes on pages 20 to 35 form part of these financial statements

SUNLIGHT DEVELOPMENT TRUST LTD
(A company limited by guarantee)

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

1. General information

Sunlight Development Trust Ltd is a company limited by guarantee with the Charity registration number 1126266 and the company registration number 05692427. The address of the registered office is The Sunlight Centre, 105 Richmond Road, Gillingham, Kent, ME7 1LX. The main objectives of the Charity are as detailed within the Trustees' report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sunlight Development Trust Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

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

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

2.3 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

SUNLIGHT DEVELOPMENT TRUST LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the Statement of financial activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

2.5 Taxation

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

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Long-term leasehold property	-	over the course of the lease
Office equipment	-	25% straight line
Computer equipment	-	25% straight line
Other fixed assets	-	25% straight line

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

SUNLIGHT DEVELOPMENT TRUST LTD
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.12 Pensions

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

2.13 Fund accounting

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

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

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

SUNLIGHT DEVELOPMENT TRUST LTD
(A company limited by guarantee)

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

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity does not currently have any significant accounting estimates or areas of judgement.

4. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Grants			
Mental Health Matters	185,266	-	185,266
Coyler Fergusson	15,000	-	15,000
Awards for All	19,950	-	19,950
Garfield Weston	3,333	-	3,333
Men in Sheds	48,000	-	48,000
Subtotal detailed disclosure	271,549	-	271,549
Donations	4,085	-	4,085
Grants	20,153	44,518	64,671
Gift Aid	500	-	500
Subtotal	24,738	44,518	69,256
	296,287	44,518	340,805

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	2,623	-	2,623
Grants	216,337	7,849	224,186
	218,960	7,849	226,809

SUNLIGHT DEVELOPMENT TRUST LTD
(A company limited by guarantee)

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

5. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from Studio	19,561	19,561	10,926
Income from Room Hires	89,173	89,173	86,038
Income from other charitable activities	971	971	5,816
	<u>109,705</u>	<u>109,705</u>	<u>102,780</u>

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Fundraising	<u>1,798</u>	<u>1,798</u>	<u>-</u>

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Fundraising income	103	103	288
Cafe Counter Sales	21,917	21,917	17,897
	<u>22,020</u>	<u>22,020</u>	<u>18,185</u>

SUNLIGHT DEVELOPMENT TRUST LTD
(A company limited by guarantee)

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

7. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Rent and service charges	<u>136,864</u>	<u>136,864</u>	<u>152,635</u>

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
General	<u>547,838</u>	<u>47,086</u>	<u>594,924</u>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
General	<u>464,264</u>	<u>15,493</u>	<u>479,757</u>

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
General	<u>502,889</u>	<u>92,035</u>	<u>594,924</u>

SUNLIGHT DEVELOPMENT TRUST LTD
(A company limited by guarantee)

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

9. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
General	<u>408,939</u>	<u>70,818</u>	<u>479,757</u>

Analysis of direct costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	329,120	247,990
Premises costs	98,423	93,127
Utilities	42,096	41,431
Insurances	13,786	10,708
Volunteer expenses	922	731
Subscriptions	3,569	3,490
Marketing	14,973	11,462
	<u>502,889</u>	<u>408,939</u>

Analysis of support costs

SUNLIGHT DEVELOPMENT TRUST LTD
(A company limited by guarantee)

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

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Total funds 2025 £	<i>Total funds 2024 £</i>
Depreciation	779	964
Staff costs	281	5,797
Premises costs	29,273	26,183
Office costs	2,690	2,918
IT costs	13,553	7,659
Telephone	6,343	7,488
Training	1,456	3,814
Volunteer expenses	5,530	3,503
Travel and subsistence	421	436
Rent	(850)	-
Accounting	2,562	2,189
Professional fees	8,062	5,582
Marketing	3,639	865
Consultants	18,296	3,420
	<u>92,035</u>	<u><i>70,818</i></u>

10. Independent examiner's remuneration

	2025 £	<i>2024 £</i>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	1,740	2,189
Fees payable to the Company's independent examiner in respect of:		
All other services not included above	<u>540</u>	<u><i>4,266</i></u>

SUNLIGHT DEVELOPMENT TRUST LTD
(A company limited by guarantee)

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

11. Staff costs

	2025 £	2024 £
Wages and salaries	305,274	231,971
Social security costs	16,855	10,641
Contribution to defined contribution pension schemes	6,991	5,378
	<u>329,120</u>	<u>247,990</u>

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

	2025 No.	2024 No.
Staff	<u>16</u>	<u>16</u>

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

The total remuneration and benefits received by key management personnel during the financial year amounted to £119,503, including employer's national insurance contributions and employer pension contributions (2024: £113,392).

12. Trustees' remuneration and expenses

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

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

13. Tangible fixed assets

	Long-term leasehold property £	Other fixed assets £	Total £
Cost or valuation			
At 1 April 2024	72,790	5,182	77,972
Additions	-	3,506	3,506
	<u>72,790</u>	<u>8,688</u>	<u>81,478</u>
At 31 March 2025			

SUNLIGHT DEVELOPMENT TRUST LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. Tangible fixed assets (continued)

	Long-term leasehold property £	Other fixed assets £	Total £
Depreciation			
At 1 April 2024	72,790	2,976	75,766
Charge for the year	-	1,066	1,066
	<u>72,790</u>	<u>4,042</u>	<u>76,832</u>
At 31 March 2025	72,790	4,042	76,832
	<u>72,790</u>	<u>4,042</u>	<u>76,832</u>
Net book value			
At 31 March 2025	-	4,646	4,646
	<u>-</u>	<u>4,646</u>	<u>4,646</u>
At 31 March 2024	-	2,206	2,206
	<u>-</u>	<u>2,206</u>	<u>2,206</u>

14. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	13,721	13,628
Prepayments and accrued income	7,995	5,878
	<u>21,716</u>	<u>19,506</u>
	<u>21,716</u>	<u>19,506</u>

15. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other loans	5,387	6,000
Trade creditors	11,043	9,310
Other taxation and social security	5,930	5,064
Pension fund due	1,366	1,295
Other creditors	2,430	2,000
Accruals and deferred income	42,192	43,818
	<u>68,348</u>	<u>67,487</u>
	<u>68,348</u>	<u>67,487</u>

SUNLIGHT DEVELOPMENT TRUST LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	<i>2024</i>
	£	<i>£</i>
Deferred income at 1 April 2024	28,070	<i>91,724</i>
Resources deferred during the year	482	<i>28,070</i>
Amounts released from previous periods	(28,070)	<i>(91,724)</i>
	<u>482</u>	<u><i>28,070</i></u>

16. Creditors: Amounts falling due after more than one year

	2025	<i>2024</i>
	£	<i>£</i>
Other loans	<u>-</u>	<u><i>5,887</i></u>

SUNLIGHT DEVELOPMENT TRUST LTD

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

17. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds - all funds	19,437	566,675	(547,838)	38,274
Restricted funds				
KCF Elderly & Isolated – Dementia Café	2,568	-	(2,568)	-
John Swire Charitable Trust – Otway Street Garden (£5,000)	-	2,391	(2,391)	-
MVA Joy Seed Funding – Women in Sheds (£5,000)	-	1,827	(1,827)	-
Austin, Hope, Pilkington – Free Food on Fridays	-	725	(725)	-
Alex Ferry – Redecorating Project	-	2,720	(2,720)	-
Medway Lottery Community Fund – Podcasting	-	425	(425)	-
MVA Learning Difficult Support - High Hopes Garden	-	206	(206)	-
Whitehead Moncketon Charitable Fund – Poetry Group	-	128	(128)	-
Medway Council – Stop Smoking Service	-	481	(481)	-
MVA Community Power – Early Cancer Diagnosis	-	545	(545)	-
Garfield Weston Foundation – Core Costs (£20,000)	-	3,333	(3,333)	-
MVA - Bowel Cancer Screening	-	28	(28)	-
MVA – Cancer Research Programme	-	80	(80)	-
ASDA Foundation – Dementia Tea Dance	-	400	(400)	-
Colyer-Fergusson – Living Wage Employer Salary Uplift	-	15,000	(15,000)	-
Shaw Trust Live Well – Anger Management Training	-	14,375	(14,375)	-
MVA Mens in Sheds	-	602	(602)	-
Be Your Own Boss	-	1,252	(1,252)	-
	2,568	44,518	(47,086)	-

SUNLIGHT DEVELOPMENT TRUST LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

17. Statement of funds (continued)

Restricted income received during the year relating to certain projects has been deferred and will be recognised in future periods as the related project activities are undertaken and matched with the associated expenditure.

Total of funds	<u><u>22,005</u></u>	<u><u>611,193</u></u>	<u><u>(594,924)</u></u>	<u><u>38,274</u></u>
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Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds					
General Funds - all funds	<u>(8,839)</u>	<u>492,560</u>	<u>(464,259)</u>	<u>(25)</u>	<u>19,437</u>
Restricted funds					
Restricted Funds - all funds	10,187	4,849	(15,061)	25	-
KCF Elderly & Isolated – Dementia Café	-	3,000	(432)	-	2,568
	<u>10,187</u>	<u>7,849</u>	<u>(15,493)</u>	<u>25</u>	<u>2,568</u>
Total of funds	<u><u>1,348</u></u>	<u><u>500,409</u></u>	<u><u>(479,752)</u></u>	<u><u>-</u></u>	<u><u>22,005</u></u>

18. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	19,437	566,675	(547,838)	38,274
Restricted funds	2,568	44,518	(47,086)	-
	<u><u>22,005</u></u>	<u><u>611,193</u></u>	<u><u>(594,924)</u></u>	<u><u>38,274</u></u>

SUNLIGHT DEVELOPMENT TRUST LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

18. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£	£
General funds	(8,839)	492,560	(464,259)	(25)	19,437
Restricted funds	10,187	7,849	(15,493)	25	2,568
	<u>1,348</u>	<u>500,409</u>	<u>(479,752)</u>	<u>-</u>	<u>22,005</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025	Total funds 2025
	£	£
Tangible fixed assets	4,646	4,646
Current assets	101,976	101,976
Creditors due within one year	(68,348)	(68,348)
Total	<u>38,274</u>	<u>38,274</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024</i>	<i>Restricted funds 2024</i>	<i>Total funds 2024</i>
	£	£	£
Tangible fixed assets	2,206	-	2,206
Current assets	90,605	2,568	93,173
Creditors due within one year	(67,487)	-	(67,487)
Creditors due in more than one year	(5,887)	-	(5,887)
Total	<u>19,437</u>	<u>2,568</u>	<u>22,005</u>

SUNLIGHT DEVELOPMENT TRUST LTD
(A company limited by guarantee)

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

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
	16,268	20,652
Net income for the year (as per Statement of Financial Activities)		
Adjustments for:		
Depreciation charges	1,066	739
Decrease/(increase) in debtors	(2,210)	68,780
Decrease in creditors	(5,027)	(72,697)
Net cash provided by operating activities	10,097	17,474

21. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	80,259	73,667
Total cash and cash equivalents	80,259	73,667

22. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	73,667	6,592	80,259
Debt due within 1 year	(7,295)	542	(6,753)
Debt due after 1 year	(5,887)	5,887	-
	60,485	13,021	73,506

23. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £6,866 (2024: £5,378). Contributions totalling £1,366 (2024: £1,295) were payable to the fund at the balance sheet date and are included in creditors.

SUNLIGHT DEVELOPMENT TRUST LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

24. Operating lease commitments

At 31 March 2025 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Not later than 1 year	33,150	26,333
Later than 1 year and not later than 5 years	178,816	158,166
Later than 5 years	160,251	213,251
	<u>372,217</u>	<u>397,750</u>

25. Related party transactions

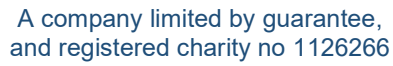
There are no related party transactions requiring disclosure within the financial statements (2024:£Nil), and there are no balances outstanding with any related parties at the Balance sheet date (2024:£Nil).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

SUNLIGHT DEVELOPMENT TRUST LIMITED

England & Wales - Charity number 1126266

Accounts



Sunlight Development Trust Ltd
(A Company Limited by Guarantee)

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SECTION 1 GOVERNANCE

a. Structure, Governance and Management

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their Annual Report together with the audited financial statements of Sunlight Development Trust Limited (the company) for the year ended 31 March 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

b. Constitution

The company is registered as a charitable company limited by guarantee; it was set up by a Memorandum of Association on 31 January 2006 and registered as a charity on 13 October 2008. The charity number is 1126266 and the registered company number is 5692427. The registered address of the charity is the Sunlight Centre, which is an award-winning healthy living centre in Gillingham, Kent.

The company's principal objects are the reduction of health and social inequality through community development by the provision of services and facilities for the local community in Gillingham.

SECTION 2 TRUSTEES

a. Board of Trustees

The Trustees serving during the year and since the year end are as follows:

Chair	Adam Price	appointed 24 January 2012
Vice Chair	Simon Millard	
Company Secretary	Lesley Mayo	appointed 22 April 2023
Treasurer	Clive Waters	appointed 28 June 2024
	Lia Mandaracas	appointed 21 January 2023
	Chengetai Madondo	resigned 16 April 2024

b. Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

c. Induction and training of Trustees

The Board of Trustees has the power to appoint additional Trustees. The Company has detailed role descriptions for Board members in general, and for those with specific roles. The recruitment of Trustees is carried out using outside recruitment agencies, professional body organisations such as Reach, the Volunteer Bureau website and advertising amongst other colleagues and partner agencies. Through robust recruitment methods the company endeavours to reach groups of people who are under-represented in its employment, those who are members of the local Gillingham community and those who can bring relevant skills and experience to the Board.

Trustees are appointed to the Board following a formal interview and selection process which includes Trustees and may involve staff and local community members. Prospective Trustees meet with an existing Board member following receipt of a CV to discuss with them the skills and areas of expertise that they would bring to the charity, they are invited to observe and participate in a meeting before a final decision is made. Relevant diligence checks are completed prior to the new Trustee being formally welcomed to the Board.

SECTION 3: ORGANISATION

a. Structure and Decision-Making

The Governance structure was reviewed in this period and a new sub-committee structure established for Finance and Remuneration, Centre Management, Safeguarding and Service User Representation. The Board refer to community objectives through regular involvement with events and activities held by the organisation. Membership of the Board is drawn from the local community and Trustees operate as ambassadors with local organisations through their networking and direct involvement with many of the communities of interest associated with the Trust.

b. Risk Management

The Board of Trustees have overall responsibility for the system of internal controls for the charity and have reviewed our annual risk register. Robust financial policies and delegated authority as well as periodic visits by external accountants ensure that the company adheres to financial policies and procedures. The charity operates a comprehensive budgeting process which is approved by the Board and management accounts showing actual financial results against budget are made to the Trustees at each Board meeting.

The Trust engages the accountancy firm Kreston Reeves for independent examination of the accounts, and expert advice on matters relating to charity finance, payroll and pensions. The Trust continued to engage Ellis Whittam as the health and safety advisory service including the annual undertaking of health and safety audits, supporting risk assessment, and guidance on risk management. Advice was routinely sought by the Trust on human resourcing matters, the management of change and employment related contractual matters.

Financial policies form part of every induction and all staff are offered training on and are required to sign an anti-bribery declaration stating that they have read and understand the contents of the Anti-Bribery policy. Internal controls are in place in relation to the authorisation of all transactions and planned expenditure to maintain financial control across the organisation. Robust procedures are also in place to ensure the health and safety of all staff, beneficiaries, Trustees, and other visitors to our Centre and comprehensive inspections are completed to ensure legal compliance as well as best practice. The standards expected in relation to the services provided to our beneficiaries are clearly established and all staff work to ensure the very best provision of information, guidance, help and support to community members in contact with Sunlight. Day-to-day management of Trust wide policies covering risk and service provision is delegated to the Centre Manager, with the Chief Executive responsible for regular monitoring of their effectiveness. Trustees approve any changes to such policies and procedures and regularly review them as appropriate.

SECTION 4 AIMS AND ACTIVITIES

a. Aims and Activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and to its supplementary public benefit guidance.

b. Values

We work alongside communities to create positive, sustainable change. Our work is guided by important principles.

- *Inclusivity* - Ensuring anyone who wants to, can participate. This means being aware and considerate of the emotional, cultural and physical barriers that some people experience and actively setting about dismantling those barriers.
- *Diversity* - Recognising that difference is a positive thing and that diversity does not just mean ethnicity, gender, age or disability.
- *Trust* - Building trust with our partners and those who use our services is essential for even greater results. We do our utmost to do what have said we will do and within the timetable agreed.
- *Transparency* - Being honest and open about our strengths and our weaknesses, our policies, our culture and our direction.
- *Valuing services* - Everyone that accesses Sunlight services should be made to feel welcome and valued. Nobody should be treated unfairly. We can all expect the same courtesy, dignity, respect and high standard of customer service.
- *Community owned* - 100% of the Sunlight board of trustees is made up of local volunteers ensuring the Trust retains its focus on benefiting those communities with the greatest disadvantage or need.
- *Active participation* - Services work best when they are delivered and owned by the people who use them. We “do with” rather than “do to”. That’s why 70% of our staff live locally and why we continue to attract volunteers to deliver innovative services, with only limited support from the trust.
- *Community development* - We continually try to work to the National Occupational Standards of Community Development (an evidence-based process that delivers high quality outcomes and unprecedented new opportunities for anyone who chooses to participate, whatever one’s individual ability or talent).
- *Enterprise* - An enterprising culture can help create opportunities that are both sustainable and innovative.
- *Environment* - Build awareness and action to reduce, reuse and recycle waste. Promote conservation of wildlife. Take steps to reduce pollution, especially CO2.

c. How Our Activities Deliver Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

All our charitable activities focus on tackling long-standing health and social inequality and multiple disadvantages through an asset-based approach to community development and a recovery-based model to mental health. We do this in partnership with local agencies, businesses and most importantly, local people and communities; co-producing a creative and inclusive community offer. Our aims are to enable individuals and community groups to access a wide and diverse range of programmes; providing accessible, inclusive and meaningful local opportunities; tackling social isolation and building social capital; promoting wellbeing, access to employment, supporting community led action and change, tackling social injustice and facilitating independence.

The charity manages the Sunlight Centre which extended its opening hours this year to provide a Wellbeing Café and Community Centre until 21:00 365 days a year. We also host a GP surgery, pharmacy, family centre, recording studio and radio station; and provide a variety of meeting space used by in excess of 45 community associations and groups from 8:30 Monday to Saturday. The centre is a thriving hub from within which we deliver a combination of work streams and projects. The users of our services are of all ages, are both male and female, of all backgrounds and all have a need to use the range of services we offer. This year was a period of growth for the Trust with the arrival of a new CEO to lead the team to carry out a wide range of activities in pursuance of its charitable aims with fresh ideas and new partnerships.

d. The History of Sunlight

The 'Kent Today' newspaper reported on 4 March 1996 'Ray of Sunlight to shine on community'. The old Sunlight laundry in Richmond Road, Gillingham is taking on a new lease of life as The Sunlight Centre'. The outgoing Gillingham Borough Council invested £200,000 to purchase the old building which had stood empty for two years. Council leader Bob Sayer said: 'Apart from the range and breadth of facilities that will be available, the Sunlight Centre will be a one-of-a kind self-sustaining partnership between local people, community groups, businesses and Gillingham council'. An open day was held on March 20, 1996, and the two most popular needs identified were a local GP surgery and a pharmacy. A new building was developed with lottery funding and the Council for Voluntary services helped us to get off the ground with many of our founder volunteers and campaigners still supporting us as Trustees, employees and volunteer session leaders to provide the following over the years:

- GP surgery, family centre, pharmacy
- Health and Lifestyle team (HALT)
- Parentis – peer led parenting support
- Alzheimer and Dementia Family Support, Alzheimer Advisor pilot and Dementia Cafe
- Charity start-up support, virtual office, storage and meeting room space for:
 - Chinese Elderly Welfare Association
 - Medway African Caribbean Association
 - Bridge Baptist Church
 - 50s+ Friendship Group
 - Shout Out self-advocacy group
 - Harmony Jam
- Medway One Stop Shop for support to people experiencing domestic abuse/violence
- Community Café and Radio Station – providing employability and confidence skills
- Community gardening and composting for vulnerable adults

- Various training courses including anger management, digital skills, reducing mental health stigma
- Kickstart trainees and apprenticeships
- Young offenders work placements
- Community & Diversity placements for trainee Police Officers

SECTION 5 OVERVIEW OF ACTIVITY

a. Services

Medway Men in Sheds commissioned by Medway Council's Suicide Prevention team, offers socialisation opportunities for men over 18 not in employment and retirees. It's chief goal is to reduce the incidence of suicide in men by alleviating isolation and providing activities that help maintain cognition, dexterity, and mental wellbeing. In this financial year we increased the number and scope of sessions available, as follows.

Session	Day	Time	Location
Music	Monday	10.00am-2.00pm	Sunlight Studio
Otway Garden	Mon, Tue, Wed	10.30am-2.30pm	Otway Street
Creative Cabin <i>NEW</i>	Tuesday	1.00pm-3.00pm	Chatham
Carpentry <i>NEW</i>	Wednesday	10.00am-12.00pm	Sunlight Centre
Men's Health	Thursday	4.30pm-7.30pm	Sunlight Centre
M-Power* <i>NEW</i>	Thursday	6.00pm-8.00pm	Luton
Fabrication, Arduino & Engineering	Friday	10.30am-2.00pm	Sunlight Centre

M-Power in collaboration with Medway African and Caribbean Association, we invited 18 to 25-year-olds from diverse ethnic backgrounds to discuss mental health issues that matter most to their communities. Driven by the beneficiaries, topics included breaking stigma to navigating cultural barriers, as well experiences and challenges unique to ethnic minorities. It also provided outreach to those living in Luton.

Creative Cabin was created with Nucleus Art to provide creative arts projects with men living in Chatham and we are seeking further partnerships for outreach across Medway.

Carpentry Group demand for our Friday session led to a Wednesday group for new starters with few or basic woodcraft skills to learn hand tools as a feeder group for Friday sessions as a safe, inclusive way for joiners to get to know each other.

"My name is AS. Firstly I'm paralyzed and in a wheelchair. Since being in a chair I have felt very lonely and isolated. I heard about Men in Sheds through my OT. At first I was reluctant about going, but I thought I would try it. I could not believe how friendly and welcoming they were. Even though I am unable to physically help with certain tasks I do have the knowledge to build things, as I have a 40-foot workshop where I build things etc. I have been told I am an asset here. Since coming here it has changed me 100%, I wish I had come a long time ago. I can't wait till Friday comes around as it feels like I have a purpose now!"
(AS Men in Sheds beneficiary)

Community Gardens provide access to green spaces, free healthy local produce, stress relief, grounding and strengthening connections, staying present, sense of purpose, dexterity and cognition, physical activity, reduced social isolation and improved mental health reducing the risk of Dementia. Our community gardens are:

- i. **Ethel Maud Court Garden** to the rear of the Sunlight Centre which backs onto the former spur of the railway line which used to serve the old Dockyard and accessed from the rear of the flats and Victorian terraces which provides a social meeting space and engagement in growing and harvesting fruit and vegetables by our local community including adults with learning disabilities, people living with mental health challenges and people experiencing social isolation. Open to the community by longstanding volunteers every Thursday.
- ii. **Otway Street Garden** is a former play area which we when closed by the Council was leased to us as a wild and recycled community garden for people to share produce and materials. Malcolm Hazleton, our group facilitator is qualified in permaculture and habitat management and the Trust is now a member of the Eden Project Communities Programme to host an annual open day. It is open to the community two days a week.
- iii. **Sunlight Surgery Therapeutic Garden** a sensory courtyard garden planted and maintained by our volunteers every Monday.

Wellbeing Café an evening and weekend support service commissioned by Kent & Medway ICB to improve wellbeing within the local community and prevent repeat attendance at A&E by people with mental health challenges. In this financial year we expanded the service, offering support seven nights a week, increasing provision for vulnerable adults from 12 hours a week to 21 including Christmas Day, Boxing Day, and New Year's Day with trained mental health facilitators. Our free evening wellbeing sessions until 9pm include:

- Monday chair-based exercises
- Tuesday arts and crafts
- Wednesday board games
- Thursday women's health group (at the same time as men's health run by Men-in-Sheds)
- Friday free food and cookery lessons
- Saturday table tennis
- Sunday arts and crafts

From 1 June 2024 this service will be open until 11pm each evening with trained 1:1 Crisis Recovery Workers. as part of a successful bid by Mental Health Matters for the ICB's reconfigured Safe Haven service providing free mental health support in a welcoming, comfortable, non-judgmental, and non-clinical environment for people in crisis or at risk of being in crisis. The contract is worth £222,272 pa.

"I want to say a very BIG thank you, from the bottom of my heart. I honestly cannot thank you enough for all that you do, I am so grateful that the wellbeing cafe was open over the Christmas period, I find this part of the year so challenging, and have often spent it alone, which as you can imagine impacts on my mental health very negatively, you made a hard time much more bearable and I didn't feel alone. Your new staff have come on board and you're now open 7 days a week. All the staff complement each other's skills, and bring something different, they make such a fantastic team, your staff have gone above and beyond for so many people. For the first time in years I don't feel isolated, I feel so supported, and can't thank you enough."

AW Wellbeing Café beneficiary

Café Sunlight. Awards for All continued to fund the salary of our Café Supervisor to provide volunteering opportunities to develop work related skills, improve their self-esteem and become more socially confident. During the period we partnered with Bradfield's Academy, Mid-Kent College and Kent University to provide employability skills and experience. The Café continued to offer drop-in craft sessions including Knit "n" Natter and Crafts For All, instigated and moderated by beneficiaries. It also hosts weekly stalls for community engagement or research by our partners Medway Voluntary Action, Open Reach, Kent Medical Schools, Kent and Medway NHS and Social Care Partnership and our community nurse who provides free blood pressure and health checks to our residents without the need to make an appointment with the surgery. The café is open Tuesday to Friday and we hope that further funding will become available to open on Mondays in 2024 to meet local needs.

"Sunlight's made me more confident and outgoing. I like wearing the uniform, it makes me look and feel professional" **Café volunteer**

The Dementia Support Café was funded by Kent Community Foundation as a volunteer led service allowing those with dementia and their carers to meet in an informal setting to discuss issues of concern. There is an Admiral nurse present at most sessions, as well as our local ASDA Community Champion. Activities included visits from local health agencies and emergency services, two well-attended tea dances and a Christmas Carol concert given by the pupils of Burnt Oak Primary School, which is not far from the Sunlight Centre.

Radio Sunlight was unfunded during the period despite its longstanding provision of information and music to our community by our volunteers, many of whom have learning or physical health difficulties who are proud to be a Volunteer DJ, enjoy interviewing people and playing their favourite music to improve their mood. The radio also hosts our longstanding monthly poetry group.

b. Objectives.

- i. To assist in the reduction of long-standing health and social inequality by developing and delivering services which are creative and of high quality.
- ii. Ensure the Trust is financially sustainable for 2023/24 and beyond, regardless of in year movement resulting from changes to earned income levels, contracts, or grants
- iii. Continue to deliver local social impact through the management of the building, delivery of the community café, and developing and enabling the active participation and involvement of communities in the work of the organisation.
- iv. Ensure the Trust has a positive reputation, and is identified as a robust, reliable, high quality provider organisation within the local economy.
- v. To assist people experiencing multiple disadvantages in Gillingham to get the right support to help them with their health and wellbeing, education, and employment.
- vi. Continue to develop the business readiness of the organisation and secure new business opportunities, in line with the charity's primary purpose
- vii. Ensure Trust governance arrangements are robust, and the organisation complies with statutory responsibilities and strong and effective management is in place.
- viii. Continue to provide a range of high-quality community projects in line with the primary purpose of the charity.

c. Activities for achieving objectives.

In line with the strategic priorities of the Trust and associated business plan, in year activity of the Board and management team has been focused on the following.

- i. Quarterly Board Meetings regarding the Trust's strategic aims and business plan, monitor progress, manage risk and succession planning; and recruitment of new Trustees.
- ii. Training relating to key responsibilities and staffing matters such as employment law, health, and safety, first aid, fire and food hygiene is undertaken online through the Worknest training portal. Additional external training is taken up for service specific requirements.
- iii. Monthly reviews of the Trust's budget and strategies for managing negative movement in year by the CEO and Finance Manager. Strategic and operational management of property matters including income from leases and service charges, a rent review by the local authority, and income earned through room rental, rehearsal space and other services.
- iv. Management of the day-to-day relations with tenants, licensees, building users and community members; provision of affordable meeting space for community groups and local services six days a week, improvement to and refurbishment of internal and external facilities, as and when possible. Working closely with Medway Council to achieve an affordable rent and longevity of lease.
- v. Improving life skills and life chances by enabling a range of social, welfare, educational, training, development, and health activities to take place at the Centre which responds to the needs of local people by ensuring targeted marketing.
- vi. Delivery of services funded through contracts along with the required outcomes and active participation in local and national strategic initiatives associated with themes of interest to the Trust, such as equality; wellbeing; loneliness and social isolation.
- vii. Delivery of community focused activities whether funded directly by the Trust, through individual user payments, grants, donations, or other forms of fundraising.

d. **Community development activities**

Various community groups hire our venue throughout the year, most like us are finding it hard to secure funding for rent and we have therefore not increased our room hire rates for many years, despite our own increased rent and repair costs. We fear that increasing the cost of hall hire may cause some small community groups to close and their attendees do purchase refreshments from our community café. Engagement with and participation by the local community in the life of the Trust is a continuous and ongoing process. The Trust supports community members and groups to operate alongside the organisation whilst retaining their independence, and volunteers continue to make a substantial contribution. Some community groups become merged into Sunlight when they struggle to recruit sufficient trustees, volunteers or funds to run their services.

- **Sunlight Studio** is fully booked every evening providing studio rehearsal space and sound engineering to local musicians and community members with facilities open six days a week. The Studio also provides technical support to community music initiatives and works jointly with Radio Sunlight to promote community engagement and participation in events, music, and broadcasting. The recording studio provides weekly rehearsal space and fundraising support to Harmony Jam, a community group that utilises music as a creative outlet and therapeutic medium primarily for people with lived experience of mental health issues plus own Men-in-Sheds weekly music and song-writing session. There is an outstanding debt to the charity for a period where they were without grant funding but they are paying this off by fundraising activities. We will increase the opening hours of our studio from 1st June when our centre is funded to be open until 11pm which increase our offer to local bands.
- **Chinese Elderly Welfare Association** (K-Ying) meet every Monday
- **One Stop Shop for Domestic Abuse** is hosted here every Tuesday in partnership with SATEDA who are a women's aid charity and OASIS who support male and female survivors of domestic abuse and our community police officer work closely with our group facilitators to support members of the community to flee domestic abuse which is the area of greatest need in Medway.
- **Mum's and Babies** weekly exercise classes every Wednesday morning followed by a chat in the café.
- **Goju Ryu Karate** meet here every Wednesday evening with approximately 10 people.
- **GKR Karate** meet here every Thursday evening with about 10 attendees.
- **50+ Friendship Group** meet in our Hall every Friday and is well attended by over 20 people. They also fundraise for annual trips and Christmas Parties.
- **Children's parties** on Saturdays we do not open the café or run any adult services during the day which makes it a safe venue for them to have lots of space to run around.
- **Scouts** use our Radio Station on Saturday mornings to broadcast their news and music choices supervised by a Scout Leader.
- **AA** – meet here every Saturday evening and we work closely with them to support their referrals with mental health difficulties and likewise if our referrals have additions we signpost them to this group or Open Road for drug addictions.

- **Bridge Church** – provide services every Sunday, Youth Netball every Monday evening and a Parish Nurse who visits each of our groups once a month to check on those who may not go to their GP for health checks.
- **Inspire Children's Services** – during the period we sub-let our CEO's office and Board Room to a government funded organisation to help us cover increasing rent and repair obligations for our building.

e. Leases

The Trust has signed a new lease agreement for Otway Street Garden with Medway Council and took over the lease of Ethel Maud Court Garden from High Hopes Community Garden Group who were struggling to fundraise with rising costs. We have also agreed a new ten-year lease for the Centre which will enable the Trust to renew the sub-lease with NHS Property Services for the GP surgery and negotiate a lease with Lawsat also known as Sunlight Pharmacy. This provides the Trust, security of tenure to be in a better position for contracts and funding although the lease includes bi-annual rent reviews which the Trust will have to factor in over the life of the lease plus increased repairs with an older building.

f. IT and telecoms

We replaced our landlines and telephone handsets during the period but continue with refurbished IT and mobile devices to keep within limited budgets and our ethos of sustainability with a new partnership with Computers4Charity. Our Radio Station needs funding for a major refurbishment next financial year as it is very old and unreliable.

SECTION 6 ACHIEVEMENTS AND PERFORMANCE

a. Going concern.

The charity has managed its cashflow proactively and effectively over the last 20 years to cover the running costs of a large asset based community centre packed with vital services to meet local needs. Projections for 2024/25 remain positive with a new 5 year contract to provide a community based mental health crisis service until 11pm each evening from 1 June 2024, plus 3 year funding for one of our community gardens. The appointment of a new CEO has injected fresh energy into the charity leadership to renegotiate the lease of the premises from the local authority and increase grant income for our daytime activities. The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future and continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Review of activities

- i. The Board actively oversees financial resources and risk with the CEO and remains GDPR, NHS Data and Local Authority compliant.
- ii. Services provided under contract are subject to formal contract monitoring arrangements, including regular reporting, review of Key Performance Indicators and Outcomes achieved to commissioners, which use the required methodology for data collection and analysis, are produced for this purpose.
- iii. Comments, complaints, and compliments from community members are recorded and dealt with in line with Trust policy. Where possible concerns or complaints are addressed and resolved through discussion or escalated through the organisation and reviewed by the Board, as necessary and appropriate.
- iv. The process of reviewing organisational policy and procedures continued in liaison with the externally commissioned employment advisory service and an annual internal review of other policies and procedures.

- v. Activities and services delivered by the Trust seek feedback from participants in a variety of formal and informal ways such as surveys, questionnaires, verbal and written feedback. Feedback including comments, complaints and compliments is reviewed by the management executive and reported as part of contract or grant monitoring, and in reports as necessary for Board meetings.

c. Factors relevant to achieving objectives.

The overriding aim of the organisation is to reduce health and social inequality through community development and, in line with the organisational ethos, involve the community in the design, operation and delivery of activities and services delivered. The National Occupational Standards for Community Development work and related practice protocols are used to inform relevant areas of practice and delivery in line with this.

SECTION 7 FINANCIAL REVIEW

a. Reserves policy

The organisation aims to hold three months reserves in line with Charity Commission best practice but it is recognised that this is a challenging objective in the current economic climate. This amount equates to £165,000. This compares to unrestricted reserves held of £10,795, which is below the Charity's reserves policy at this time. We have recruited a fundraiser to increase our grant income for services which are unfunded and at risk of closure. We will increase our negotiations with our suppliers to provide corporate sponsorship and are confident these measures will suitably increase the Charity's reserves position.

b. Results for the year

The Charity has made a surplus for the year of £20,657 which has increased the net assets to £22,010, as at 31 March 2024. This is comprised of restricted funds of £11,215 and £10,795 unrestricted funds. The increased fundraising, grant and rental income this year has put the organisation on a more stable footing, with income increasing to £500,409. The Charity increased its expenditure during the period investing in staff development to £479,752. The Charity has managed to move back into a net current asset position, of £25,691, at the Balance sheet date, compared to £9,800 in the comparative period.

c. Principal funding

The principal funding sources are income earned through premises rental, delivery of services, contracts and grants. Trading and fundraising income are limited in an area of deprivation.

SECTION 7 FUTURE PLANS

- i. The Trust will strive to deliver innovative and inclusive services in line with the primary purpose of the charity, its strategic priorities, community aspirations and the requirements of public service commissioning. This will include developing and delivering schemes focused on health and wellbeing, equality, mental health, social isolation, loneliness and the alleviation of poverty and hardship. The Trust will endeavour to do this in partnership with local people, community organisations and commissioners. These activities enable the Trust to work in a meaningful and preventative way in relation to the health and wellbeing of local people whilst maximising the potential of facilities on the Sunlight site.
- ii. The management team will continue to respond to opportunities for the delivery of local services and forecast growth in the social enterprise sector by involving staff, volunteers and community groups in assessing and leading local responses to the opportunities that arise. The Trust will continue to actively explore and develop sector level partnerships in support of this agenda and seek opportunities for collaborative working and diversifying funding streams.

- iii. The Trust will continue to engage in a proactive manner with the community, strategic partners, local MPs, and decision makers, creating and identifying opportunities to support community empowerment and community led action.
- iv. Investment readiness and asset transfer will be driven forward, with a long-term aim of acquiring the freehold of the Sunlight Centre and local green space for the benefit of the community should the Council be willing to dispose of these assets.
- v. The Trust has updated its business plan to incorporate its fundraising strategy. Applications to grant making bodies will be developed to work on several schemes which it is hoped will lead to long-term, gainful employment and better opportunities for our beneficiaries. We will continue to tender for services which are compatible with its aims, to draw funds into the local economy and increase local social capital.
- vi. We will further development and improvement of the business readiness of the Trust will continue, including a review of the assets and information technology plus opportunities for closer working with likeminded organisations which brings mutual benefit to all parties and an enhanced service to the end user.
- vii. Our new CEO is a leader of Sustainability and aims to lead our community on doing our bit to reduce waste, reuse as much as possible and recycle where possible.
- viii. Safe Haven is a recovery based model where we aim to reduce crises and prevent ill health by encouraging people to join our other groups and get into volunteering, education or employment.

SECTION 9 TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Sunlight Development Trust Limited for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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.
- make judgments and accounting estimates that are reasonable and prudent.
- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 10/12/2024 and signed on their behalf by:



Adam Price
Chair of Sunlight Development Trust

Sunlight Development Trust Ltd
(A company limited by guarantee)

Independent examiner's report
For the year ended 31 March 2024

Independent examiner's report to the Trustees of Sunlight Development Trust Ltd ('the Charity')

I report to the Charity Trustees on my examination of the financial statements of the Charity for the year ended 31 March 2024.

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

Responsibilities and basis of report

As the Trustees of the Charity (and its Directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *S M Rouse*

Samantha Rouse

Dated: 10 December 2024

FCCA DChA

Kreston Reeves LLP
Chartered Accountants
Montague Place, Quayside
Chatham Maritime, Chatham
Kent, ME4 4QU

Sunlight Development Trust Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	7,849	235,702	243,551	230,730
Other trading activities	5	-	18,185	18,185	17,324
Investments	6	-	238,673	238,673	228,368
Total income		7,849	492,560	500,409	476,422
Expenditure on:					
Raising funds	7	-	9,758	9,758	8,075
Charitable activities	8	15,493	454,501	469,994	433,876
Total expenditure		15,493	464,259	479,752	441,951
Net (expenditure)/income		(7,644)	28,301	20,657	34,471
Transfers between funds	16	25	(25)	-	-
Net movement in funds		(7,619)	28,276	20,657	34,471
Reconciliation of funds:					
Total funds brought forward		10,187	(8,834)	1,353	(33,118)
Net movement in funds		(7,619)	28,276	20,657	34,471
Total funds carried forward		2,568	19,442	22,010	1,353

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

The notes on pages 20 to 35 form part of these financial statements.

Sunlight Development Trust Ltd
(A company limited by guarantee)
Registered number: 05692427

Balance sheet
As at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	2,206	2,940
Current assets			
Debtors	13	19,506	88,286
Cash at bank and in hand		73,667	56,193
		<u>93,173</u>	<u>144,479</u>
Creditors: amounts falling due within one year	14	(67,482)	(134,679)
Net current assets		25,691	9,800
Creditors: amounts falling due after more than one year	15	(5,887)	(11,387)
Total net assets		<u>22,010</u>	<u>1,353</u>
Charity funds			
Restricted funds	16	2,568	10,187
Unrestricted funds	16	19,442	(8,834)
Total funds		<u>22,010</u>	<u>1,353</u>

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

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

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

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

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



A Price
Chair of Trustees

Date: 10/12/2024

The notes on pages 20 to 35 form part of these financial statements.

Sunlight Development Trust Ltd
(A company limited by guarantee)

Statement of cash flows
For the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	17,474	26,427
Cash flows from investing activities		
Purchase of tangible fixed assets	-	(2,299)
Net cash provided by/(used in) investing activities	-	(2,299)
Change in cash and cash equivalents in the year	17,474	24,128
Cash and cash equivalents at the beginning of the year	56,193	32,065
Cash and cash equivalents at the end of the year	73,667	56,193

The notes on pages 20 to 35 form part of these financial statements

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

1. General information

Sunlight Development Trust Ltd is a company limited by guarantee with the Charity registration number 1126266 and the company registration number 05692427. The address of the registered office is The Sunlight Centre, 105 Richmond Road, Gillingham, Kent, ME7 1LX. The main objectives of the Charity are as detailed within the Trustees' report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sunlight Development Trust Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK Sterling, which is the Charity's functional currency, and rounded to the nearest pound.

2.2 Going concern

The principal risk facing the Charitable Company is its ability to generate sufficient income to cover expenditure incurred in fulfilling the objectives of the Charitable Company. New funding has been secured and additional grant applications have been made.

The Trustees continue to implement a series of cost reduction and income generation measures. Activities have been rationalised.

If the going concern basis were not appropriate, adjustments would have to be made to reduce the value of assets to their recoverable amounts, to provide for any further liabilities that might arise and to reclassify fixed assets as current assets and long term liabilities as current liabilities.

2.3 Income

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

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

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

Notes to the financial statements
For the year ended 31 March 2024

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

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

Notes to the financial statements
For the year ended 31 March 2024

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following bases:

Long-term leasehold property	- over the course of the lease
Other fixed assets	- 10% - 25% straight line

2.7 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

Notes to the financial statements
For the year ended 31 March 2024

2. Accounting policies (continued)

2.12 Pensions

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

2.13 Fund accounting

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

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

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgement.

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

4. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	-	2,623	2,623	10,308
Legacies	-	-	-	30,000
Grants	7,849	216,337	224,186	169,146
Other income	-	16,742	16,742	21,276
	<u>7,849</u>	<u>235,702</u>	<u>243,551</u>	<u>230,730</u>
Total 2023	<u>34,884</u>	<u>195,846</u>	<u>230,730</u>	

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Fundraising income	<u>288</u>	<u>288</u>	<u>-</u>

Income from non charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Cafe Counter Sales	<u>17,897</u>	<u>17,897</u>	<u>17,324</u>
Total 2023	<u>17,324</u>	<u>17,324</u>	

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Rent, service charge and room hire income	238,673	238,673	228,368
Total 2023	228,368	228,368	

7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Groceries and packaging	9,758	9,758	8,075
Total 2023	8,075	8,075	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Charitable activities	15,493	454,501	469,994	433,876
Total 2023	24,765	409,111	433,876	

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

9. Analysis of expenditure by activities

	Direct costs 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	325,440	144,554	469,994	433,876
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total 2023	319,106	114,770	433,876	
	<u> </u>	<u> </u>	<u> </u>	

Analysis of direct costs

	Total funds 2024 £	Total funds 2023 £
Staff costs	247,990	249,892
Insurances	10,708	8,731
Premises expenditure	40,118	36,120
Light, heat and power	17,769	16,149
Volunteer expenses	3,575	2,200
Subscriptions	2,990	3,061
Bank charges	277	330
Fundraising expenses	500	1,000
Travel and subsistence	1,513	1,623
	<u> </u>	<u> </u>
	325,440	319,106
	<u> </u>	<u> </u>

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2024 £	Total funds 2023 £
Depreciation	964	734
General office expenses	48,219	43,760
Training	5,188	2,276
IT costs	7,659	7,697
Bad debts	-	885
Printing and stationery	1,034	1,162
Telephone and fax	7,488	6,214
Project rent	59,622	41,371
Accountancy fees	4,266	4,197
Independent examiner's remuneration	2,189	2,562
Professional and consultancy fees	7,925	3,912
	144,554	114,770

10. Staff costs

	2024 £	2023 £
Wages and salaries	231,971	232,032
Social security costs	10,641	12,019
Other pension costs	5,378	5,841
	247,990	249,892

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

2024 No.	2023 No.
16	14

The average headcount expressed as full-time equivalents was:

2024 No.	2023 No.
14	6

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2024

10. Staff costs (continued)

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

The total remuneration and benefits received by key management personnel during the financial year amounted to £113,392, including employer's national insurance contributions and employer pension contributions (2023: £129,352).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

12. Tangible fixed assets

	Long-term leasehold property £	Other fixed assets £	Total £
Cost or valuation			
At 1 April 2023	72,790	5,181	77,971
At 31 March 2024	72,790	5,181	77,971
Depreciation			
At 1 April 2023	72,790	2,241	75,031
Charge for the year	-	734	734
At 31 March 2024	72,790	2,975	75,765
Net book value			
At 31 March 2024	-	2,206	2,206
At 31 March 2023	-	2,940	2,940

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2024

13. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	13,628	80,299
Prepayments and accrued income	5,878	7,987
	<u>19,506</u>	<u>88,286</u>

14. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other loans	6,000	16,000
Trade creditors	9,310	7,547
Other taxation and social security	5,064	3,249
Pension creditor	1,295	819
Other creditors	2,000	6,582
Accruals and deferred income	43,813	100,482
	<u>67,482</u>	<u>134,679</u>

	2024 £	2023 £
Deferred income at 1 April 2023	91,724	-
Resources deferred during the year	28,070	91,724
Amounts released from previous periods	(91,724)	-
	<u>28,070</u>	<u>91,724</u>

15. Creditors: Amounts falling due after more than one year

	2024 £	2023 £
Other loans	5,887	11,387

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2024

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
General Funds	(8,834)	492,560	(464,259)	(25)	19,442
Restricted funds					
18-25 Shed Project - Kent & Medway Suicide Prevention Programme	1,258	-	(1,258)	-	-
Awards for All-Sunlight Community Café	3,168	-	(3,168)	-	-
Chatham Maritime Trust - Café	248	-	(248)	-	-
Hypertension Heros	-	1,600	(1,600)	-	-
KCF Elderly & Isolated Dementia Café	-	3,000	(432)	-	2,568
KCF - Known Organisations	5,143	-	(5,143)	-	-
KCF - Home & Community Composting - Vulnerable Adults	-	3,249	(3,274)	25	-
Porchlight - Anger Management	370	-	(370)	-	-
	10,187	7,849	(15,493)	25	2,568
Total of funds	1,353	500,409	(479,752)	-	22,010

Notes to the financial statements
For the year ended 31 March 2024

16. Statement of funds (continued)

Purpose of restricted funds

18-25 Shed Project - Kent & Medway Suicide Prevention Programme

Medway Men in Sheds is a mental wellbeing service for men commissioned by Medway Council Public Health. Historically it has targeted men 25+ not in work and retirees. This grant from Kent & Medway Suicide Prevention allowed us to pilot a Sheds programme specifically for men aged 18-25. The pilot was a success, and this cohort are now included in the larger Medway Men in Sheds project.

Awards For All – Sunlight Community Café

Café Sunlight is the heart of the Sunlight Centre. It serves as both as a community café, and a volunteering opportunity for residents, catering students and people of mixed ability. The grant contributed to the cost of its management, including but not limited to training, day-to-day cash management and utilities, for a full twelve months.

Chatham Maritime Trust – Café

This funding enabled us to purchase new kitchen essentials and have our existing equipment serviced and deep-cleaned.

Hypertension Heroes

This grant enabled us to reach people who wouldn't normally get their blood pressure checked, ensuring they understand why healthy blood pressure is important, feel confident in taking their own blood pressure readings going forward and are empowered to make changes to their lives to manage their blood pressure.

KCF – Elderly & Isolated Dementia Café

This funding has enabled us to continue with our hugely popular Sunlight Dementias Support Café for people who either live with or care for someone with dementia. The program offers community-based social activities including armchair exercises and crafts, with plenty of time for refreshments, a friendly chat with the group and a joyful singalong.

KCF - Known Organisations

Our Café continues to provide a valuable service to our community, plus volunteering opportunities for local people and students. The grant enables us to maintain the service by meeting some of its core costs. The panel kindly allocated further funds mid-year to ensure that we can continue to provide support for the community.

KCF – Home & Community Composting – Vulnerable Adults

The Trust sought funds to facilitate a series of workshops that would introduce community members to the joys of gardening and in particular, composting. The programme includes introduction to growing foods and the need for composting and explored different types of composting projects such as traditional, cedar wood boxes and worm composting, both at home and in the garden. The grant covers the cost of materials, facilitation, training and volunteer expenses.

Porchlight - Anger Management

Porchlight commissioned Sunlight to successfully deliver an eight-week Anger Management course for their beneficiaries.

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2024

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds	(33,186)	441,538	(417,186)	(8,834)
Restricted funds				
ABM Champions Funding	68	-	(68)	-
18-25 Shed Project - Kent & Medway Suicide Prevention Programme	-	6,600	(5,342)	1,258
Awards for All-Sunlight Community Café	-	7,484	(4,316)	3,168
Chatham Maritime Trust - Café	-	2,407	(2,159)	248
Hypertension Heros	-	40	(40)	-
KCF Elderly & Isolated Dementia Café	-	5,689	(5,689)	-
KCF - Known Organisations	-	5,183	(40)	5,143
KCF - Home & Community Composting - Vulnerable Adults	-	3,913	(3,913)	-
Porchlight - Anger Management	-	1,528	(1,158)	370
Ward Funds - Refurbishment of Mobile Radio Unit	-	600	(600)	-
Ward Funds for Purchase Stackable Conference Chairs	-	1,440	(1,440)	-
	68	34,884	(24,765)	10,187
Total of funds	(33,118)	476,422	(441,951)	1,353

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2024

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
General funds	(8,834)	492,560	(464,259)	(25)	19,442
Restricted funds	10,187	7,849	(15,493)	25	2,568
	<u>1,353</u>	<u>500,409</u>	<u>(479,752)</u>	<u>-</u>	<u>22,010</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	(33,186)	441,538	(417,186)	(8,834)
Restricted funds	68	34,884	(24,765)	10,187
	<u>(33,118)</u>	<u>476,422</u>	<u>(441,951)</u>	<u>1,353</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	2,206	2,206
Current assets	2,568	90,605	93,173
Creditors due within one year	-	(67,482)	(67,482)
Creditors due in more than one year	-	(5,887)	(5,887)
Total	<u>2,568</u>	<u>19,442</u>	<u>22,010</u>

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	2,940	2,940
Current assets	28,064	116,415	144,479
Creditors due within one year	(17,877)	(116,802)	(134,679)
Creditors due in more than one year	-	(11,387)	(11,387)
Total	10,187	(8,834)	1,353

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	20,657	34,471
Adjustments for:		
Depreciation charges	734	734
Decrease/(increase) in debtors	68,780	(67,541)
Increase/(decrease) in creditors	(72,697)	58,763
Net cash provided by operating activities	17,474	26,427

20. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	73,667	56,193
Total cash and cash equivalents	73,667	56,193

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Notes to the financial statements
For the year ended 31 March 2024

21. Analysis of changes in net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	56,193	17,474	73,667
Debt due within 1 year	(16,819)	9,524	(7,295)
Debt due after 1 year	(11,387)	5,500	(5,887)
	<u>27,987</u>	<u>32,498</u>	<u>60,485</u>

22. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £5,378 (2023: £5,841). Contributions totalling £1,295 (2023: £819) were payable to the fund at the balance sheet date and are included in creditors.

23. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	26,333	23,150
Later than 1 year and not later than 5 years	158,166	139,116
Later than 5 years	213,251	259,584
	<u>397,750</u>	<u>421,850</u>

24. Related party transactions

There are no other related party transactions requiring disclosure within the financial statements (2023: £Nil), and there are no balances outstanding with any related parties at the Balance sheet date (2023: £Nil).

SUNLIGHT DEVELOPMENT TRUST LIMITED

England & Wales - Charity number 1126266

Accounts



A company limited by guarantee,
and registered charity no 1126266

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Trustee report and financial statement for the year ended 31 March 2023



Sunlight Development Trust Ltd
(A Company Limited by Guarantee)

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Sunlight Development Trust

Trustees' report for the year ended 31 March 2023

SECTION 1 GOVERNANCE

a. Structure, Governance and Management

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

b. Constitution

The company is registered as a charitable company limited by guarantee; it was set up by a Memorandum of Association on 31 January 2006 and registered as a charity on 13 October 2008. The charity number is 1126266 and the registered company number is 5692427. The registered address of the charity is the Sunlight Centre, which is an award-winning healthy living centre in Gillingham, Kent.

The company's principal objects are the reduction of health and social inequality through community development by the provision of services and facilities for the local community in Gillingham.

SECTION 2 TRUSTEES

a. Board of Trustees

The Trustees serving during the year and since the year end are as follows:

Chair	Adam Price	
Vice Chair	Simon Millard	
Company Secretary	Lesley Mayo	appointed Company Secretary 22 April 2023
	Lia Mandaracas	appointed 21 January 2023
	Chengetai Madondo	appointed 10 July 2023
	Rachel Turpin	resigned 3 August 2022
	Adetokunbo Banjoko	resigned 9 August 2022
	Ian Chappell	resigned 22 April 2023
	Karen Barker	resigned 1 March 2023

b. Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Sunlight Development Trust
Trustees' report for the year ended 31 March 2023

c. Induction and training of Trustees

The Board of Trustees has the power to appoint additional Trustees. The Company has detailed role descriptions for Board members in general, and for those with specific roles. The recruitment of Trustees is carried out using outside recruitment agencies, professional body organisations such as Reach, the Volunteer Bureau website and advertising amongst other colleagues and partner agencies. Through robust recruitment methods the company endeavours to reach groups of people who are under-represented in its employment, those who are members of the local Gillingham community and those who can bring relevant skills and experience to the Board.

Trustees are appointed to the Board following a formal interview and selection process which includes Trustees and may involve Trust staff and local community members. Prospective Trustees meet with an existing Board member following receipt of a CV to discuss with them the skills and areas of expertise that they would bring to the charity, and they are invited to observe and participate in a meeting before a final decision is made. Relevant diligence checks are completed prior to the new Trustee being formally welcomed to the Board.

Serving Trustee Board members are listed above; the position of Treasurer remains vacant. Steps are being taken to fill this role.

Trustees have led on strategic management of the organisation and have contributed in other ways including HR issues and the recruitment of new staff. The CEO also receives line management support from the Chair of the Trustee Board. The Company Secretary also takes responsibility for overseeing the financial management of the organisation.

SECTION 3: ORGANISATION

a. Structure and Decision-Making

The Governance structure was reviewed in this period and a new sub-committee structure established which better reflected the strategic intentions of the organisation. This includes the formation of a finance subgroup and services sub-group. As well as a committee focussing on the Centre Management.

The Board refer constantly to community objectives through regular involvement with events and activities held by the organisation. Membership of the Board is drawn from the local community and Trustees operate as ambassadors with local organisations through their networking and direct involvement with many of the communities of interest associated with the Centre.

b. Risk Management

The Board of Trustees have overall responsibility for the system of internal controls for the charity. Robust financial policies and delegated authority as well as periodic visits by external accountants ensure that the company adheres to financial policies and procedures. The charity operates a comprehensive budgeting process which is approved by the Board and management accounts showing actual financial results against budget are made to the Trustees at each Board meeting.

The Trust engages the accountancy firm Kreston Reeves for independent examination of the accounts, and expert advice on matters relating to charity finance, payroll, and pensions. The Trust continued to engage Ellis Whittam as the external employment and health and safety advisory service including the annual undertaking of health and safety audits, supporting risk assessment, and guidance on risk management. Advice was routinely sought by the Trust on human resourcing matters, the management of change and employment related contractual matters.

Sunlight Development Trust
Trustees' report for the year ended 31 March 2023

Financial policies form part of every induction and all staff are offered training on and are required to sign an anti-bribery declaration stating that they have read and understand the contents of the Anti-Bribery policy. Internal controls are in place in relation to the authorisation of all transactions and planned expenditure to maintain financial control across the organisation. Robust procedures are also in place to ensure the health and safety of all staff, beneficiaries, Trustees, and other visitors to our Centre and comprehensive inspections are completed to ensure legal compliance as well as best practice. The standards expected in relation to the services provided to our beneficiaries are clearly established and all staff work to ensure the very best provision of information, guidance, help and support to community members in contact with Sunlight. Day-to-day management of Trust wide policies covering risk and service provision is delegated to the Centre Manager, with the Chief Executive responsible for regular monitoring of their effectiveness. Trustees approve any changes to such policies and procedures and regularly review them as appropriate.

SECTION 4 AIMS AND ACTIVITIES

a. Aims and Activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and to its supplementary public benefit guidance.

b. How Our Activities Deliver Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Our main aims and objectives and the people we work with are described below.

The Gillingham population is diverse, and this continues to be reflected in the characteristics of people and interest groups making use of the facilities within the Sunlight Centre. A wide variety of community groups and organisations use the centre from Monday to Saturday each week, as activity and meeting space.

All our charitable activities focus on tackling long-standing health and social inequality and multiple disadvantages through an asset-based approach to community development. We do this in partnership with local agencies, local businesses and most importantly, local people and communities; co-producing a creative and inclusive community offer.

The charity manages the Sunlight Centre which is open from Monday to Saturday, hosts a GP surgery, pharmacy, family centre, recording studio and radio station; and provides a variety of meeting space used by in excess of 45 community associations and groups. The centre is a thriving hub from within which we deliver a combination of work streams & projects wholly funded and run by the Trust. The users of our services are of all ages, are both male and female, of all backgrounds and all have a need to use the range of services we offer.

This period saw the departure of the CEO, Services Manager, Social Media Officer, and one of our service coordinators. A new Services Manager has been appointed. At no point was the delivery of commissioned services affected.

Sunlight Development Trust

Trustees' report for the year ended 31 March 2023

Sunlight carries out a wide range of activities in pursuance of its charitable aims. In particular, our aims have been to enable individuals and community groups to access a wide and diverse range of programmes; providing accessible, inclusive, and meaningful local opportunities; tackling social isolation and building social capital; promoting wellbeing, facilitating access to employment, supporting community led action and change, tackling social injustice and facilitating independence.

c. The History of Sunlight

The 'Kent Today' newspaper reported on 4 March 1996 'Ray of Sunlight to shine on community'. The old Sunlight laundry in Richmond Road, Gillingham is taking on a new lease of life as The Sunlight Centre'. The outgoing Gillingham Borough Council invested £200,000 to purchase the old building which had stood empty for two years. Council leader Bob Sayer said: 'Apart from the range and breadth of facilities that will be available, the Sunlight Centre will be a one-of-a kind self-sustaining partnership between local people, community groups, businesses and Gillingham council'. An open day was held on March 20, 1996, and the two most popular needs identified were a local GP surgery and a pharmacy.

A new building was developed out of the shell of the former laundry through the investment of lottery funding and the then CVS – Council for Voluntary services- helped to get the Sunlight Development Trust charity off the ground.

d. What Public Benefit has been delivered over 20 Years?

- Provision of GP surgery and on-site Pharmacy
- Health and Lifestyle team (HALT)
- Parentis – peer led parenting support
- [THE PARENTIS EXTERNAL EVALUATION REPORT 2008.pdf \(sunlighttrust.org.uk\)](https://www.sunlighttrust.org.uk/parentis-external-evaluation-report-2008.pdf)
- Alzheimer and Dementia Family Support
- Alzheimer Advisor pilot
- Home to Chinese Elderly Welfare Association
- Home to Medway African Caribbean Association
- Home to Bridge Baptist Church
- Home to Gillingham's One Stop Shop (a service providing support and information to people experiencing domestic abuse/violence)
- Supporting Shout Out – self advocacy group for AWLD to set up and run
- Support 50+ group, High Hope, Harmony Jam to develop into self-sustaining community groups
- KCF – grants for delivering elderly and isolated services, developed dementia café
- Volunteer led Community Café
- Community Radio – offering opportunities to people who might normally not be able to access radio (ie AWLD, older people)
- KCF - Community composting for vulnerable adults
- Live well Kent Shaw Trust courses
- Kent Bright Ideas/Porchlight grant – reducing mental health stigma
- Suicide prevention innovation fund - Smart skills – helping digitally marginalised people use digital media effectively and safely
- Otway Street Garden
- Delivered – Future Job fund over 30 people helped back into employment

Sunlight Development Trust
Trustees' report for the year ended 31 March 2023

- Kickstart – 2 trainees
- 1 x KCC apprenticeship
- Worked with Rochester Prison, young offenders offering work placements to prisoners due for release.
- Access to free wi-fi and laptops in café
- Worked with Kent Police hosting Community & Diversity placements for trainee Police Officers

SECTION 5 OVERVIEW OF ACTIVITY

From a service development and delivery point of view, the Trust had a very good year with successful bids for another two years of **Medway Men in Sheds** (Medway Council), and a **Wellbeing Café** (Kent & Medway ICB). The contracts were awarded in January and February 2023, and both commenced on 1 April 2023. Both commissions demonstrate the faith that local authorities have in us to deliver services on their behalf.

a. Services

Medway Men in Sheds, a service commissioned by Medway Council's Suicide Prevention team, offers socialisation opportunities for men over 18 not in employment and retirees. Its chief goal is to reduce the incidence of suicide in men by alleviating isolation and providing activities that help maintain cognition, dexterity, and mental wellbeing.

Men in Sheds sessions offer

- woodwork
- music
- health
- community gardening
- computer coding
- general repairs

Our new contract with Public Health requires us to widen the scope service. Going forward, Medway Men in Sheds will be open to men aged 18-25 as well as 25+, and we shall open a second Shed in the heart of Chatham.

"I look forward to going to Men in Sheds at the Sunlight Centre in Gillingham, it's a reason to get up, wash and shave. Many see Men in Sheds as a focal point for their lives as there is comradeship and a feeling of belonging. Several guys enjoy coming as they do not feel out of place with their neurological disorders or phobias. Even my own disability is accepted and never remarked upon" RS Men in Sheds beneficiary

Community Gardens, The Trust is proud of its community gardening offer. The benefits of gardening and access to green spaces include stress relief, grounding and strengthening connections, staying present, sense of purpose, dexterity and cognition, reducing the risk of Alzheimer's and Dementia. (source: lifestyle factors and risk of Dementia: Dubbo study of the elderly <https://pubmed.ncbi.nlm.nih.gov/16411871/>)

Sunlight Development Trust
Trustees' report for the year ended 31 March 2023

Our community gardens are:

Ethel Maud Court Garden to the rear of the Sunlight Centre which backs onto the former spur of the railway line which used to serve the old Dockyard. This enables community access to and engagement in green space activities including growing and harvesting fruit and vegetables. The Trust's regular Mixed Ability Gardening Group comprises of members of the local community including adults with learning disabilities, people living with mental health challenges and people experiencing social isolation.

Otway Street Garden. The Trust leases the former play area located three streets away from the Sunlight Centre from Medway Council. This has become a well-established and vibrant community garden and is part of our Medway Men in Sheds offer. We work in partnership with other organisations including Interventions Alliance, the Probation Service and local Faith groups to improve people's mental health and sense of community.

Kent Community Foundation funded a Home & Community Composting course for vulnerable adults, held in the garden.

Malcolm Hazleton, the Trust's garden co-ordinator, facilitates all the services and is qualified in permaculture and habitat management. Malcolm attended the community camp at the Eden Project and the Trust is now a member of the Eden Project Communities Programme.

Wellbeing Café, a service commissioned by Kent & Medway ICB to improve mental wellbeing within the local community and prevent repeat attendance at A&E by people with mental health challenges. Our new contract with the ICB requires us to widen the scope of the service. Going forward Wellbeing Café will open seven nights a week, 363 days a year, expanding provision for vulnerable adults from 12 hours a week to 21.

"I really appreciate the support I get at the Wellbeing Café. I can get very lonely, I get a real lift, we have a laugh and I have got lots of helpful tips, ideas for things like art projects and healthy eating recipes. If I have any worries or need help finding out about things, they are there to help, I really am so grateful" JB wbc beneficiary

Café Sunlight. Awards for All and KCF Known Organisations funded the appointment of a Café Supervisor to manage Café Sunlight as a service offering volunteering opportunities to local residents, including those normally excluded from mainstream opportunities. This approach allows beneficiaries to develop work related skills, improve their self-esteem and become more socially confident. The Café also offers drop-in craft sessions including Knit "n" Natter and crafting sessions, instigated by beneficiaries.

"I have enjoyed my volunteering work; it has showed me how much working as a team has affected me. Working at Sunlight has helped with my confidence, it feels like a family. It helped me so much that I have made friends. It's a safe and friendly environment." Café volunteer

The Dementia Support Café, funded by Kent Community Foundation, continues to thrive. This is a volunteer led service allowing those with dementia and their carers to meet in an informal setting to discuss issues of concern to them. Other activities are also undertaken in this setting, with one of the favourites being a weekly singalong. When it was relaunched in October 21 (post Covid), there were just five beneficiaries, there are now more than forty.

Sunlight Development Trust
Trustees' report for the year ended 31 March 2023

"I was introduced to the Dementia Cafe at the Sunlight Centre in the Spring of 2022. I wasn't sure, initially, whether it would be beneficial to me or my mother as she is living with quite late stage Alzheimer's. After only one session, I realised that not only did I benefit greatly from the warmth and kind assistance but, more importantly, my mother did too!

Since that time, various professionals have attended to speak with us and offer help and guidance. We discuss many topics, speak about our previous week, have a very welcome sing song, and a most enjoyable raffle to finish off each session - where everyone wins a prize! Being among people sharing a similar experience, dealing with dementia and learning new coping strategies, has become a lifeline not only to my mother, but also to me." Service user

b. Objectives.

- i. To assist in the reduction of long-standing health and social inequality by developing and delivering services which are creative and of high quality.
- ii. Ensure the Trust is financially sustainable for 2023/24 and beyond, regardless of in year movement resulting from changes to earned income levels, contracts, or grants
- iii. Continue to deliver local social impact through the management of the building, delivery of the community café, and developing and enabling the active participation and involvement of communities in the work of the organisation.
- iv. Ensure the Trust has a positive reputation, and is identified as a robust, reliable, high quality provider organisation within the local economy.
- v. To assist people experiencing multiple disadvantages in Gillingham to get the right support to help them with their health and wellbeing, education, and employment.
- vi. Continue to develop the business readiness of the organisation and secure new business opportunities, in line with the charity's primary purpose
- vii. Ensure Trust governance arrangements are robust, and the organisation complies with statutory responsibilities and strong and effective management is in place.
- viii. Continue to provide a range of high-quality community projects in line with the primary purpose of the charity.

c. Activities for achieving objectives.

- i. In line with the strategic priorities of the Trust and associated business plan, in year activity of the Board and management executive has been focused on the following.
- ii. Monthly management meetings between the Trust Chair and CEO; regular organisational development sessions with Trustees and staff to support governance; review the Trust's strategic aims and business plan, monitor progress, manage risk and succession planning; and recruitment of new Trustees. Trust staff training relating to key responsibilities and staffing matters such as employment law, health, and safety, first aid, fire and food hygiene is undertaken online through the Worknest training portal. Additional external training is taken up for service specific requirements.
- iii. Regular reviews of the Trust's budget and strategies for managing negative movement in year by the CEO; Finance Manager, Company Secretary and Trustee Board. Strategic and operational management of property matters including income from leases and service charges, a rent review by the local authority, and income earned through room rental, rehearsal space and other services.

Sunlight Development Trust
Trustees' report for the year ended 31 March 2023

- iv. Management of the day-to-day relations with tenants, licensees, building users and community members; provision of affordable meeting space for community groups and local services six days a week, improvement to and refurbishment of internal and external facilities, as necessary and when possible.
- v. To keep the Sunlight building available, accessible, and safe for the use of local people and others within the Medway community. Working closely with Medway Council to achieve an affordable rent and longevity of lease.
- vi. To improve life skills and life chances by enabling a range of social, welfare, educational, training, development, and health activities to take place at the Centre which responds to the needs of local people by ensuring targeted marketing and advertising. This will continue into and through 2023/24 with training being focussed on beneficiaries attending the Men in Sheds and the Wellbeing Café schemes.
- vii. Delivery of services funded through contracts along with the required outcomes and active participation in local and national strategic initiatives associated with themes of interest to the Trust, such as equality; wellbeing; loneliness and social isolation.
- viii. Delivery of community focused activities whether funded directly by the Trust, through individual user payments, grants, donations, or other forms of fundraising.
- ix. The Trust has also invested in social media activity by appointing to the permanent post of social media Officer. Our increased level of social media activity through platforms such as Facebook, Instagram, LinkedIn and Twitter provide opportunities for the Trust to reach and influence more people both from the local area and further afield. The aim of our social media activity for the coming year is to increase the reach of the organisation and to help promote other local initiatives and campaigns through our social media networks.

d. Contracts, grants, and community development activity

Both the Medway Men in Sheds service and the Well Being Café Service have had their contracts extended. This will enable Commissioners to establish the next tendering process for both services and to define their commissioning intentions.

Sunlight Studio continues to provide studio rehearsal space and sound engineering services to local musicians and community members with facilities open six days a week. The Studio also provides technical support to community music initiatives and works jointly with Radio Sunlight to promote community engagement and participation in events, music, and broadcasting. The recording studio has continued to provide weekly rehearsal space and general support to Harmony Jam, a community group that utilises music as a creative outlet and therapeutic medium primarily for people with lived experience of mental health issues.

Engagement with and participation by the local community in the life of the Trust is a continuous and ongoing process. The Trust supports community members and groups to operate alongside the organisation whilst retaining their independence, and volunteers continue to make a substantial contribution. The Trust has continued to support community associations and groups such as Harmony Jam, Mixed Ability Gardening Group with organisational development and applications for grant funding.

Sunlight Development Trust
Trustees' report for the year ended 31 March 2023

e. Rent review

The Trust have agreed in principle, a new ten-year lease with Medway Council for the centre. This will enable the Trust to renew the sub-lease with NHS Property Services for the GP surgery and negotiate a lease with Lawsat also known as Sunlight Pharmacy.

This will offer the Trust, security of tenure which will also mean it is in a better position to explore longer term work, contracts, and services. The lease does include bi-annual rent reviews and means the Trust will have to factor in possible rent increases over the life of the lease.

f. IT Infrastructure

Further investment in the IT Infrastructure has taken place to ensure it remains fit for purpose. A slow process of renewing older equipment, including that used in the Radio Station is underway and will continue, funding dependent. The Trust remains GDPR, NHS Data and Local Authority compliant with its IT data management.

SECTION 6 ACHIEVEMENTS AND PERFORMANCE

a. Going concern

Through the years the charity has managed its cashflow and costs proactively and effectively. Cashflow projections for 2023/24 and beyond remain positive.

The renewal of the Head Lease with the local authority will offer opportunities to negotiate sustainable sub-leases with tenants as well as giving rise to further funding opportunities and the Trust has already had positive discussions with potential donors and funders. The charity is also in the process of recruiting for a new fundraiser and lead principal role.

In this context and after making appropriate, in year, cost savings, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, the trustees have continued to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Review of activities

- i. The Board actively oversees financial resources and risk tolerances with the management executive. Services provided under contract are subject to formal contract monitoring arrangements, which includes the regular reporting and review of Key Performance Indicators and Outcomes achieved to commissioners. Quarterly and annual reports, which use the required methodology for data collection and analysis, are produced for this purpose.
- ii. Comments, complaints, and compliments from community members using the centre facilities or services provided are recorded and dealt with in line with Trust policy. Where possible concerns or complaints are addressed and resolved through discussion or escalated through the organisation and reviewed by the Board, as necessary and appropriate.
- iii. During 2022/23 the process of reviewing organisational policy and procedures continued in liaison with the externally commissioned employment advisory service. An internal review of other policies and procedures resulting in several changes to practice and an update of existing policies.
- iv. Activities and services delivered by the Trust seek feedback from participants in a variety of formal and informal ways. Surveys, questionnaires, verbal and written feedback and group reflections are used. Feedback including comments, complaints and compliments is reviewed by the management executive and reported as part of contract or grant monitoring, and in reports as necessary for Board meetings.

Sunlight Development Trust
Trustees' report for the year ended 31 March 2023

c. Factors relevant to achieving objectives

The overriding aim of the organisation is to reduce health and social inequality through community development and, in line with the organisational ethos, involve the community in the design, operation and delivery of activities and services delivered. The National Occupational Standards for Community Development work and related practice protocols are used to inform relevant areas of practice and delivery in line with this.

SECTION 7 FINANCIAL REVIEW

a. Reserves policy

Currently, Sunlight has insufficient reserves to meet short-term contingencies but recognises that it requires a level of free reserves to safeguard the organisation, protect options for future development and to achieve the following:

- The option to develop new services or expand current ones in line with the changing needs of the community.
- The need to fund short-term deficits in a cash budget, for example should money need to be spent before funding is received.
- Services not being recommissioned.
- To ensure that delays in the receipt of expected income do not interrupt services or cause serious financial difficulty for the charity.
- The ability to survive unexpected setbacks and problems arising from internal or external causes - i.e. unforeseen day-to-day operational costs, such as cover for long-term sickness.
- To cover the cost of winding up some or all of our services.
- The need to make provision for our staff in terms of redundancy, should this be necessary.
- The need to cover potential liabilities.
- Good practice guidelines about charitable reserves.

The Trustees will ensure that realistic plans are in place for building and then maintaining the charity's reserves at the level or within the range set out in this policy and for managing the impact of any change.

The trustees will carefully consider the risks and actions to be taken as a result of Sunlight's charity's reserves being significantly below the level needed to run the organisation effectively. The trustees will not use restricted funds to provide reserves for general funds.

b. Results for the year

The Charity has made a surplus for the year of £34,471, which has increased the net assets to £1,353, as at 31 March 2023. This is comprised of restricted funds of £10,187, with unrestricted funds being in deficit by £8,834. The recommission of Men in Sheds and Wellbeing Café services, together with a £30,000 legacy have put the organisation on a more stable footing, with income increasing to £476,422. The Charity was able to continue to cut costs during the year, which resulted in expenditure falling by £10,841, to £441,951. The Charity has managed to move back into a net current asset position, of £9,800, at the Balance sheet date, compared to net current liabilities of £7,528 in the comparative period.

c. Principal funding

The principal funding sources are income earned through leases and premises rental, delivery of services, contracts and grants, and fundraising activities. New funding streams were identified and realised.

Sunlight Development Trust
Trustees' report for the year ended 31 March 2023

SECTION 7 PLANS

- i. The Trust will strive to deliver innovative and inclusive services in line with the primary purpose of the charity, its strategic priorities, community aspirations and the requirements of public service commissioning. This will include developing and delivering schemes focused on health and wellbeing, equality, mental health, social isolation, loneliness and the alleviation of poverty and hardship. The Trust will endeavour to do this in partnership with local people, community organisations and commissioners. These activities enable the Trust to work in a meaningful and preventative way in relation to the health and wellbeing of local people whilst maximising the potential of facilities on the Sunlight site.
- ii. The Trust will continue to respond to opportunities for the delivery of local services and forecast growth in the social enterprise sector. The management team will involve staff, trustees, and community groups in assessing and leading local responses to the opportunities that arise. The Trust will continue to actively explore and develop sector level partnerships in support of this agenda and seek opportunities for collaborative working and diversifying funding streams.
- iii. The Trust will continue to engage in a proactive manner with the community, strategic partners, local MPs, and decision makers, creating and identifying opportunities to support community empowerment and community led action.
- iv. Negotiate in relation to the lease. Investment readiness and asset transfer will be driven forward, with a long-term aim of acquiring the freehold of the Sunlight Centre and local green space for the benefit of the community.
- v. The Trust has updated its business plan to incorporate its fundraising strategy and pay attention to grant income. Applications to grant making bodies will be developed to work on several schemes which it is hoped will lead to long-term, gainful employment and better employment opportunities for our beneficiaries.
- vi. Continue to apply for grants and tender for services which are compatible with its aims, to draw funds into the local economy and increase local social capital.
- vii. Further development and improvement of the business readiness of the Trust will continue, including a review of the assets and information technology available to the Trust.
- viii. Continue to investigate opportunities for closer working with likeminded organisations which brings mutual benefit to all parties and an enhanced service to the end user.

SECTION 9 TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Sunlight Development Trust Limited for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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.
- make judgments and accounting estimates that are reasonable and prudent.
- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Sunlight Development Trust
Trustees' report for the year ended 31 March 2023

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 11th September 2023 and signed on their behalf by:



Adam Price
Chair
Sunlight Development Trust

Sunlight Development Trust Ltd
(A company limited by guarantee)

Independent examiner's report
For the year ended 31 March 2023

Independent examiner's report to the Trustees of Sunlight Development Trust Ltd ('the Charity')

I report to the Charity Trustees on my examination of the financial statements of the Charity for the year ended 31 March 2023.

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

Responsibilities and basis of report

As the Trustees of the Charity (and its Directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no matters, other than those fully detailed below, have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

Sunlight Development Trust Ltd
(A company limited by guarantee)

Independent examiner's report (continued)
For the year ended 31 March 2023

Qualification of Independent Examiners report

I draw attention to note 2.2 to the financial statements which details the reasons for which I am issuing a qualified Independent Examiners report. This note describes the uncertainty related to the Charity's ability to continue as a going concern.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the financial statements to be reached.

Signed:



Susan Robinson

Dated: 18 October 2023

BA FCA FCIE DChA

Kreston Reeves LLP
Chartered Accountants
Montague Place, Quayside
Chatham Maritime, Chatham
Kent, ME4 4QU

Sunlight Development Trust Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2023

		Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	As restated Total funds 2022 £
	Note				
Income from:					
Donations and legacies	4	34,884	195,846	230,730	198,140
Other trading activities	5	-	17,324	17,324	9,763
Investments	6	-	228,368	228,368	221,910
Other income	7	-	-	-	6,192
Total income		34,884	441,538	476,422	436,005
Expenditure on:					
Raising funds	8	-	8,075	8,075	3,780
Charitable activities	9	24,765	409,111	433,876	449,012
Total expenditure		24,765	417,186	441,951	452,792
Net movement in funds		10,119	24,352	34,471	(16,787)
Reconciliation of funds:					
Total funds brought forward		68	(33,186)	(33,118)	(16,331)
Net movement in funds		10,119	24,352	34,471	(16,787)
Total funds carried forward		10,187	(8,834)	1,353	(33,118)

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

The notes on pages 17 to 32 form part of these financial statements.

Sunlight Development Trust Ltd
(A company limited by guarantee)
Registered number: 05692427

Balance sheet
As at 31 March 2023

	Note	2023 £	As restated 2022 £
Fixed assets			
Tangible assets	13	2,940	1,375
Current assets			
Debtors	14	88,286	20,745
Cash at bank and in hand		56,193	32,065
		<u>144,479</u>	<u>52,810</u>
Creditors: amounts falling due within one year	15	(134,679)	(60,338)
Net current assets / liabilities		9,800	(7,528)
Creditors: amounts falling due after more than one year	16	(11,387)	(26,965)
Total net assets		<u>1,353</u>	<u>(33,118)</u>
Charity funds			
Restricted funds	17	10,187	68
Unrestricted funds	17	(8,834)	(33,186)
Total funds		<u>1,353</u>	<u>(33,118)</u>

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

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

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

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

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

A Price

A Price
Chair of Trustees

Date: *11th September 2023*

The notes on pages 17 to 32 form part of these financial statements.

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2023

1. General information

Sunlight Development Trust Ltd is a company limited by guarantee with the Charity registration number 1126266 and the company registration number 05692427. The address of the registered office is The Sunlight Centre, 105 Richmond Road, Gillingham, Kent, ME7 1LX. The main objectives of the Charity are as detailed within the Trustees' report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sunlight Development Trust Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK Sterling, which is the Charity's functional currency, and rounded to the nearest pound.

2.2 Going concern

Notwithstanding the overdrawn general unrestricted reserves at the balance sheet date, of £8,834, the accounts have been prepared on a going concern basis. The justification of this treatment is as follows:

The principal risk facing the Charitable Company is its ability to generate sufficient income to cover expenditure incurred in fulfilling the objectives of the Charitable Company. New funding has been secured and additional grant applications have been made.

The Trustees continue to implement a series of cost reduction and income generation measures. Activities have been rationalised.

If the going concern basis were not appropriate, adjustments would have to be made to reduce the value of assets to their recoverable amounts, to provide for any further liabilities that might arise and to reclassify fixed assets as current assets and long term liabilities as current liabilities.

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2023

2. Accounting policies (continued)

2.3 Income

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

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

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

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

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

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

Notes to the financial statements
For the year ended 31 March 2023

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following bases:

Long-term leasehold property	- over the course of the lease
Other fixed assets	- 10% - 25% straight line

2.7 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2023

2. Accounting policies (continued)

2.12 Pensions

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

2.13 Fund accounting

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

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

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgement.

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2023

4. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	-	10,308	10,308	3,034
Legacies	-	30,000	30,000	-
Grants	34,884	134,262	169,146	180,666
Other income	-	21,276	21,276	14,440
	<u>34,884</u>	<u>195,846</u>	<u>230,730</u>	<u>198,140</u>
Total 2022	<u>38,883</u>	<u>159,257</u>	<u>198,140</u>	

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising income	-	-	1,221
	<u>1,221</u>	<u>1,221</u>	
Total 2022	<u>1,221</u>	<u>1,221</u>	

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Cafe Counter Sales	17,324	17,324	8,542
	<u>8,542</u>	<u>8,542</u>	
Total 2022	<u>8,542</u>	<u>8,542</u>	

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2023

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Rent, service charge and room hire income	228,368	228,368	221,910
	<u>228,368</u>	<u>228,368</u>	<u>221,910</u>
Total 2022	221,910	221,910	
	<u>221,910</u>	<u>221,910</u>	

7. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Furlough income	-	-	1,422
Kickstart income from DWP	-	-	4,770
	<u>-</u>	<u>-</u>	<u>6,192</u>
Total 2022	6,192	6,192	
	<u>6,192</u>	<u>6,192</u>	

8. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Groceries and packaging	8,075	8,075	3,780
	<u>8,075</u>	<u>8,075</u>	<u>3,780</u>
Total 2022	3,780	3,780	
	<u>3,780</u>	<u>3,780</u>	

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2023

9. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Charitable activities	24,765	409,111	433,876	449,012
Total 2022	38,815	410,197	449,012	

10. Analysis of expenditure by activities

	Direct costs 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	319,106	114,770	433,876	449,012
Total 2022	334,257	114,755	449,012	

Analysis of direct costs

	Total funds 2023 £	Total funds 2022 £
Staff costs	249,892	267,729
Insurances	8,731	6,541
Premises expenditure	36,120	37,687
Light, heat and power	16,149	14,720
Volunteer expenses	2,200	700
Subscriptions	3,061	2,902
Bank charges	330	260
Fundraising expenses	1,000	3,180
Travel and subsistence	1,623	538
	319,106	334,257

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2023

10. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
Depreciation	734	937
General office expenses	43,760	39,784
Training	2,276	3,112
IT costs	7,697	6,928
Bad debts	885	570
Printing and stationery	1,162	10,312
Telephone and fax	6,214	5,864
Project rent	41,371	35,221
Events	-	153
Accountancy fees	4,197	3,825
Independent examiner's remuneration	2,562	1,016
Professional and consultancy fees	3,912	7,033
	114,770	114,755

11. Staff costs

	2023 £	2022 £
Wages and salaries	232,032	246,669
Social security costs	12,019	14,594
Other pension costs	5,841	6,466
	249,892	267,729

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

2023 No.	2022 No.
14	13

The average headcount expressed as full-time equivalents was:

2023 No.	2022 No.
6	8

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2023

11. Staff costs (continued)

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

The total remuneration and benefits received by key management personnel during the financial year amounted to £129,351, including employer's national insurance contributions and employer pension contributions (2022: £159,719).

12. Trustees' remuneration and expenses

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

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

13. Tangible fixed assets

	Long-term leasehold property £	Other fixed assets £	Total £
Cost or valuation			
At 1 April 2022	72,790	109,315	182,105
Additions	-	2,299	2,299
Disposals	-	(106,433)	(106,433)
At 31 March 2023	72,790	5,181	77,971
Depreciation			
At 1 April 2022	72,790	107,940	180,730
Charge for the year	-	734	734
On disposals	-	(106,433)	(106,433)
At 31 March 2023	72,790	2,241	75,031
Net book value			
At 31 March 2023	-	2,940	2,940
At 31 March 2022	-	1,375	1,375

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2023

14. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	80,299	4,875
Other debtors	-	1,513
Prepayments and accrued income	7,987	14,357
	<u>88,286</u>	<u>20,745</u>

15. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other loans	16,000	16,000
Trade creditors	7,547	5,864
Other taxation and social security	3,249	5,415
Pension creditor	819	1,319
Other creditors	6,582	7,596
Accruals and deferred income	100,482	24,144
	<u>134,679</u>	<u>60,338</u>

	2023 £	2022 £
Deferred income at 1 April 2022	17,605	26,930
Resources deferred during the year	91,724	17,605
Amounts released from previous periods	(17,605)	(26,930)
	<u>91,724</u>	<u>17,605</u>

16. Creditors: Amounts falling due after more than one year

	2023 £	As restated 2022 £
Other loans	11,387	17,387
Other creditors	-	9,578
	<u>11,387</u>	<u>26,965</u>

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2023

17. Statement of funds

Statement of funds - current year

	As restated Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds	(33,186)	441,538	(417,186)	(8,834)
Restricted funds				
ABM Champions Funding	68	-	(68)	-
18-25 Shed Project - Kent & Medway Suicide Prevention Programme	-	6,600	(5,342)	1,258
Awards for All-Sunlight Community Café	-	7,484	(4,316)	3,168
Chatham Maritime Trust - Café	-	2,407	(2,159)	248
Hypertension Heros	-	40	(40)	-
KCF Elderly & Isolated Dementia Café	-	5,689	(5,689)	-
KCF - Known Organisations	-	5,183	(40)	5,143
KCF - Home & Community Composting - Vulnerable Adults	-	3,913	(3,913)	-
Porchlight - Anger Management	-	1,528	(1,158)	370
Ward Funds - Refurbishment of Mobile Radio Unit	-	600	(600)	-
Ward Funds for Purchase Stackable Conference Chairs	-	1,440	(1,440)	-
	68	34,884	(24,765)	10,187
Total of funds	(33,118)	476,422	(441,951)	1,353

Notes to the financial statements
For the year ended 31 March 2023

17. Statement of funds (continued)

Purpose of restricted funds

ABM Champions Funding

The funding has allowed us the opportunity to purchase specialist equipment, tools, hardware and consumables for the Medway Men in Sheds group, which supports local men who are either retired, over 25 not in work to stay well, healthy and socialised. The new equipment has contributed towards new projects for community members.

18-25 Shed Project - Kent & Medway Suicide Prevention Programme

Medway Men in Sheds is a mental wellbeing service for men commissioned by Medway Council Public Health. Historically it has targeted men 25+ not in work and retirees. This grant from Kent & Medway Suicide Prevention allowed us to pilot a Sheds programme specifically for men aged 18-25. The pilot was a success, and this cohort are now included in the larger Medway Men in Sheds project.

Awards For All – Sunlight Community Café

Café Sunlight is the heart of the Sunlight Centre. It serves as both as a community café, and a volunteering opportunity for residents, catering students and people of mixed ability. The grant contributed to the cost of its management, including but not limited to training, day-to-day cash management and utilities, for a full twelve months.

Chatham Maritime Trust – Café

This funding enabled us to purchase new kitchen essentials and have our existing equipment serviced and deep-cleaned.

Hypertension Heroes

This grant enabled us to reach people who wouldn't normally get their blood pressure checked, ensuring they understand why healthy blood pressure is important, feel confident in taking their own blood pressure readings going forward and are empowered to make changes to their lives to manage their blood pressure.

KCF – Elderly & Isolated Dementia Café

This funding has enabled us to continue with our hugely popular Sunlight Dementias Support Café for people who either live with or care for someone with dementia. The program offers community-based social activities including armchair exercises and crafts, with plenty of time for refreshments, a friendly chat with the group and a joyful singalong.

KCF - Known Organisations

Our Café continues to provide a valuable service to our community, plus volunteering opportunities for local people and students. The grant enables us to maintain the service by meeting some of its core costs. The panel kindly allocated further funds mid-year to ensure that we can continue to provide support for the community.

KCF – Home & Community Composting – Vulnerable Adults

The Trust sought funds to facilitate a series of workshops that would introduce community members to the joys of gardening and in particular, composting. The programme includes introduction to growing foods and the need for composting and explored different types of composting projects such as traditional, cedar wood boxes and worm composting, both at home and in the garden. The grant covers the cost of materials, facilitation, training and volunteer expenses.

Porchlight - Anger Management

Porchlight commissioned Sunlight to successfully deliver an eight-week Anger Management course for their beneficiaries.

Notes to the financial statements
For the year ended 31 March 2023

17. Statement of funds (continued)

Ward Funds - Refurbishment of Mobile Radio Unit

Our mobile radio unit allows Radio Sunlight presenters to record and broadcast shows from places outside the radio studio. Following its refurbishment, we were able to deploy the unit as part of a radio production training course for volunteers.

Ward Funds for Purchase Stackable Conference Chairs

By 2023 the stacking chairs in the Sunlight Centre, especially those in the hall, were nearing the end of their useful life. This generous award from our local councillors enabled us to replace all of them, providing reliable, comfortable seating throughout the centre.

Awards for All Otway Street Community Garden

The Otway Street Garden is a community garden project is a community garden giving local residents experiencing social isolation and who are from disadvantaged backgrounds the opportunity to contribute to the maintenance and development of a Community resource which is of benefit to the local community. It also provides the opportunity for those attending to develop new skills which will help them improve their self-esteem and self-worth. This grant continues to cover the costs of us delivering a service from the Otway Street garden which is aimed at those experiencing mental health issues. The garden was central to the delivery of a week of mental wellbeing activities in May 2021.

The Awards for All - The Revival Project

This grant enabled us to continue to operate the studio and radio station during lockdown when no income could be generated and to replace and repair some older equipment for the radio station.

CCLORS-(Coronavirus Community Led Organisations Recovery Scheme)

The grant enabled us to cover a large proportion of staffing costs which would normally be covered through trading, improvements in our IT Infrastructure and refurbishment and repairs to the Sunlight centre to ensure it remained COVID 19 compliant. It was agreed in May 2021 that this grant could be extended to the end of May 2022 as it had proved difficult to commission some of the refurbishment works. An alternative budget was also agreed enabling more of the costs to be allocated to salaries.

KCF - Elderly & Vulnerable

The Kent Community Foundation Elderly and Isolated Adults grant is to fund community based crafts, up-cycling, arts and creative workshops delivered with the aim of reducing social isolation, loneliness and improving mental and physical health and improving levels of wellbeing amongst individuals with lived experience of mental ill health, housing issues, homelessness or other vulnerable characteristics. Due to the demographics of the client group this service was postponed until such times as lockdown had come to an end but helps to facilitate services aimed at those with dementia and their carers.

KCF - Resilience Fund Upbeat

The grant enabled us to continue to operate the Radio Station throughout 2020/21 as it covered most of its operating costs.

Smart Skills

The grant was secured through Kent and Medway Suicide Prevention service. The grant facilitated the delivery of an 8 week programme to help those who neither had the resources or the skills to use Smart Phones to their full potential. This was of particular relevance as many services moved on line during lockdown. More funding has been secured.

Time to Change

The grant funded a series of engaging wellbeing activities scheduled to coincide with Mental Health Awareness week. The theme was wildlife and the environment, so activities were hosted at our Otway Garden project. Daily sessions included plant pot crafts, mindfulness workshops, moderated art classes, and building bug hotels. Kent Wildlife Trust also gave a presentation about the link between wildlife and wellbeing. All activities were designed to improve mental health, with a focus on developing new skills, enjoying the benefits of being outside, and thinking about wellbeing.

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2023

17. Statement of funds (continued)

Ward Funds - Promotional Leaflet

This grant funded a marketing leaflet linked to the re-opening of the Sunlight Centre and the Otway Street Garden Mental Well Being Activities in May 2021.

Statement of funds - prior year

	As restated Balance at 1 April 2021 £	Income £	Expenditure £	As restated Balance at 31 March 2022 £
Unrestricted funds				
General Funds	(16,331)	397,122	(413,977)	(33,186)
Restricted funds				
ABM Champions Funding	-	1,000	(932)	68
Awards for All - Otway Street	-	1,662	(1,662)	-
Awards for All-Covid 19 The Revival Project	-	294	(294)	-
Awards for All - Volunteer-led CommunityCafé	-	9,820	(9,820)	-
CCLORS Fund	-	11,612	(11,612)	-
KCF - Elderly & Vulnerable Theme	-	5,871	(5,871)	-
KCF Elderly & Isolated Dementia Café	-	1,434	(1,434)	-
KCF - Home & Community Composting VulnerableAdults	-	2,687	(2,687)	-
KCF Resilience Fund-UpBeat OGA256473	-	88	(88)	-
SPIF-Smart Skills	-	2,615	(2,615)	-
Time to Change	-	1,200	(1,200)	-
Ward Funds - Promotional Leaflet	-	600	(600)	-
	-	38,883	(38,815)	68
Total of funds	(16,331)	436,005	(452,792)	(33,118)

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2023

18. Summary of funds

Summary of funds - current year

	As restated Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	(33,186)	441,538	(417,186)	(8,834)
Restricted funds	68	34,884	(24,765)	10,187
	<u>(33,118)</u>	<u>476,422</u>	<u>(441,951)</u>	<u>1,353</u>

Summary of funds - prior year

	As restated Balance at 1 April 2021 £	Income £	Expenditure £	As restated Balance at 31 March 2022 £
General funds	(16,331)	397,122	(413,977)	(33,186)
Restricted funds	-	38,883	(38,815)	68
	<u>(16,331)</u>	<u>436,005</u>	<u>(452,792)</u>	<u>(33,118)</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	2,940	2,940
Current assets	28,064	116,415	144,479
Creditors due within one year	(17,877)	(116,802)	(134,679)
Creditors due in more than one year	-	(11,387)	(11,387)
Total	<u>10,187</u>	<u>(8,834)</u>	<u>1,353</u>

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2023

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	As restated Unrestricted funds 2022 £	As restated Total funds 2022 £
Tangible fixed assets	-	1,375	1,375
Current assets	68	52,742	52,810
Creditors due within one year	-	(60,338)	(60,338)
Creditors due in more than one year	-	(26,965)	(26,965)
Total	68	(33,186)	(33,118)

20. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £5,841 (2022: £6,466). Contributions totalling £819 (2022: £1,319) were payable to the fund at the balance sheet date and are included in creditors.

21. Operating lease commitments

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	23,150	13,499
Later than 1 year and not later than 5 years	139,116	600
Later than 5 years	259,584	-
	421,850	14,099

22. Related party transactions

During the year the Charity received a legacy of £30,000 from a family member of one of the Trustees.

There are no other related party transactions requiring disclosure within the financial statements (2022: £Nil), and there are no balances outstanding with any related parties at the Balance sheet date (2022: £Nil).

SUNLIGHT DEVELOPMENT TRUST LIMITED

England & Wales - Charity number 1126266

Accounts

Trustee report and financial statement for the year ended 31 March 2022



Structure, Governance and Management

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their Annual Report together with the financial statements of Sunlight Development Trust Limited (the company) for the year ended 31 March 2022. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Constitution

The company is registered as a charitable company limited by guarantee; it was set up by a Memorandum of Association on 31 January 2006 and registered as a charity on 13 October 2008. The charity number is 1126266 and the registered company number is 5692427. The registered address of the charity is the Sunlight Centre, which is an award-winning healthy living centre in Gillingham, Kent.

The company's principal objects are the reduction of health and social inequality through community development by the provision of services and facilities for the local community in Gillingham.

Board of Trustees

The Trustees serving during the year and since the year end are as follows:

Chair	Adam Price	
Vice Chair	Simon Millard	
Company Secretary	Ian Chappell	
	Paul Clark	dismissed 2 December 2022
	Rachel Turpin	resigned 3 August 2022
	Adetokunbo Banjoko	resigned 9 August 2022
	Lesley Mayo	
	Karen Barker	

Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Induction and training of Trustees

The Board of Trustees has the power to appoint additional Trustees. The Company has detailed role descriptions for Board members in general, and for those with specific roles. The recruitment of Trustees is carried out using outside recruitment agencies, professional body organisations such as Reach, the Volunteer Bureau website and advertising amongst other colleagues and partner agencies. Through robust recruitment methods the company endeavours to reach groups of people who are under-represented in its employment, those who are members of the local Gillingham community and those who can bring relevant skills and experience to the Board.

Trustees are appointed to the Board following a formal interview and selection process which includes Trustees and may involve Trust staff and local community members. Prospective Trustees meet with an existing Board member following receipt of a CV to discuss with them the skills and areas of expertise that they would bring to the charity, and they are invited to observe and participate in a meeting before a final decision is made. Relevant diligence checks are completed prior to the new Trustee being formally welcomed to the Board.

Serving Trustee Board members are listed above; the position of Treasurer remains vacant. Steps are being taken to fill this role.

Trustees have led on strategic management of the organisation and have contributed in other ways including HR Issues and the recruitment of new staff. The CEO also receives line management support from the Chair of the Trustee Board. The Company Secretary also takes responsibility for overseeing the financial management of the organisation.

Organisational Structure and Decision-Making

The Governance structure was reviewed in this period and a new sub-committee structure established which better reflected the strategic intentions of the organisation. This includes the formation of a finance subgroup and services sub-group. As well as a committee focussing on the Centre Management.

The Board refer constantly to community objectives through regular involvement with events and activities held by the organisation. Membership of the Board is drawn from the local community and Trustees operate as ambassadors with local organisations through their networking and direct involvement with many of the communities of interest associated with the Centre.

Risk Management

The Board of Trustees have overall responsibility for the system of internal controls for the charity. Robust financial policies and delegated authority as well as periodic visits by external accountants ensure that the company adheres to financial policies and procedures. The charity operates a comprehensive budgeting process which is approved by the Board and management accounts showing actual financial results against budget are made to the Trustees at each Board meeting.

The Trust engages the accountancy firm Kreston Reeves for independent examination of the accounts, and expert advice on matters relating to charity finance, payroll and pensions. The Trust continued to engage Ellis Whittam as the external employment and health and safety advisory service including the annual undertaking of health and safety audits, supporting risk assessment, and guidance on risk management. Advice was routinely sought by the Trust on human resourcing matters, the management of change and employment related contractual matters.

Financial policies form part of every induction and all staff are offered training on and are required to sign an anti-bribery declaration stating that they have read and understand the contents of the Anti-Bribery policy. Internal controls are in place in relation to the authorisation of all transactions and planned expenditure to maintain financial control across the organisation. Robust procedures are also in place to ensure the health and safety of all staff, beneficiaries, Trustees, and other visitors to our Centre and comprehensive inspections are completed to ensure legal compliance as well as best practice. The standards expected in relation to the services provided to our beneficiaries are clearly established and all staff work to ensure the very best provision of information, guidance, help and support to community members in contact with Sunlight. Day-to-day management of Trust wide policies covering risk and service provision is delegated to the Centre Manager, with the Chief Executive responsible for regular monitoring of their effectiveness. Trustees approve any changes to such policies and procedures and regularly review them as appropriate.

Aims and Activities

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and to its supplementary public benefit guidance.

How Our Activities Deliver Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Our main aims and objectives and the people we work with are described below.

The Gillingham population is diverse, and this continues to be reflected in the characteristics of people and interest groups making use of the facilities within the Sunlight Centre. A wide variety of community groups and organisations use the centre from Monday to Saturday each week, as activity and meeting space.

All our charitable activities focus on tackling long-standing health and social inequality and multiple disadvantages through an asset-based approach to community development. We do this in partnership with local agencies, local businesses and most importantly, local people and communities; co-producing a creative and inclusive community offer.

The charity manages the Sunlight Centre which is open from Monday to Saturday, hosts a GP surgery, pharmacy, family centre, recording studio and radio station; and provides a variety of meeting space used by in excess of 45 community associations and groups. The centre is a thriving hub from within which we deliver a combination of work streams & projects wholly funded and run by the Trust. The users of our services are of all ages, are both male and female, of all backgrounds and all have a need to use the range of services we offer.

By the end of this year, the Sunlight Centre is fully operational and is open to the public as usual. New services have also been introduced and implemented which increase the organisation's ability to tackle social isolation.

Although, this period saw the departure of the Recording Studio Manager, a long-standing member of staff, the Radio Station and Recording Studio remained operational during this period. Commissioned services also continued to be delivered.

Sunlight carries out a wide range of activities in pursuance of its charitable aims. In particular, our aims have been to enable individuals and community groups to access a wide and diverse range of programmes; providing accessible, inclusive and meaningful local opportunities; tackling social isolation and building social capital; promoting wellbeing, facilitating access to employment, supporting community led action and change, tackling social injustice and facilitating independence.

The History of Sunlight

The 'Kent Today' newspaper reported on 4 March 1996 'Ray of Sunlight to shine on community'. The old Sunlight laundry in Richmond Road, Gillingham is taking on a new lease of life as The Sunlight Centre'. The outgoing Gillingham Borough Council invested £200,000 to purchase the old building which had stood empty for two years. Council leader Bob Sayer said: 'Apart from the range and breadth of facilities that will be available, the Sunlight Centre will be a one-of-a kind self-sustaining partnership between local people,

community groups, businesses and Gillingham council”. An open day was held on March 20, 1996, and the two most popular needs identified were a local GP surgery and a pharmacy.

A new building was developed out of the shell of the former laundry through the investment of lottery funding and the then CVS – Council for Voluntary services- helped to get the Sunlight Development Trust charity off the ground.

Extracts from the History of the Sunlight Centre first published in 2005

The Sunlight Centre (leading to Letsbe Avenue) by George Gilbert

Richmond Road is just a road
It has no claim to fame,
But something's going on down there
That could change it's name
To Letsbe a-ven-ue.
Walk into the Sunlight Centre and
Letsbe a-ven-ue

Many things will be going on,
Some you'd like to do
Or, the something going on could in fact be you.
You are a keen gardener, love to talk of kids,
Making model spaceships or toboggan skids. Ooh!
Music, song or story, what you did in France.
How to pickle walnuts, maybe learn to dance.
Lots of serendipity ooh! Yes, it could be you!

If like the Wise Men you have gifts
Then Letsbe a-venue
It was the old Star Laundry where
They washed tons of clothes,
Steaming machines went Bonk! Click! Clack!
You hoped you'd get your own smalls back.
Ladies ironing in long rows.

Now it launders good ideas
boredom washed clean away

Walk into the Sunlight Centre,
It could make your day.
Then Letsbe a ven-ue. Letsbe a-ven-ue
Walk into the Sunlight Centre and Letsbe a ven-ue
Then Letsbe a-ven-ue!

Local Media

Interview with Serpentina, 2010

Her community recycling and art group Full Circle was awarded some Arts Council funding which would have been difficult to gain without the momentum in the Sunlight Centre.

"It's good for the Centre because using recyclable materials we're going to build a Christmas tree with local artists and school children, and we are displaying stars. It's all been a really positive experience. If it wasn't for the Sunlight Centre I don't think it would have happened, because we wouldn't have had a space to meet and gain the enthusiasm at the beginning of the project.

The café is wonderful, the staff and volunteers are wonderful, and the food is great. The surgery is friendly. You come down here if you want to go and see your doctor, or a coffee or lunch or a meeting. I come here once a month for Medway Friends of the Earth meetings. You can meet lots of like-minded people here...I get information here for my messenger column, as a Gillingham correspondent for the Medway Messenger.

It's quite important to be, you know, at the grass roots level, which is exactly what the Sunlight Centre is. I was interviewed by the BBC, they asked me if I knew the Sunlight Centre, 'Of course!', I said, and mentioned our meetings with Full Circle, and they said they had never experienced a community feeling like it. 'When you walk in the door, there are people in the café,' they said, 'using the computer, talking to the doctors' receptionists, or the Trust receptionist, and all around you get this feeling of a vibrant community, and it's wonderful.'

What Public Benefit has been delivered over 20 Years?

- Provision of GP surgery and on site Pharmacy
- Health and Lifestyle team (HALT)
- Parentis – peer led parenting support
[THE PARENTIS EXTERNAL EVALUATION REPORT 2008.pdf \(sunlighttrust.org.uk\)](https://www.sunlighttrust.org.uk/wp-content/uploads/2008/01/Parentis-External-Evaluation-Report-2008.pdf)
- Alzheimer and Dementia Family Support
- Alzheimer Advisor pilot
- Home to Chinese Elderly Welfare Association
- Home to Medway African Caribbean Association
- Home to Bridge Baptist Church
- Home to Gillinghams One Stop Shop (a service providing support and information to people experiencing domestic abuse/violence)
- Supporting Shout Out – self advocacy group for AWLD to set up and run
- Support 50+ group, High Hope, Harmony Jam to develop into self-sustaining community groups
- KCF – grants for delivering elderly and isolated services, developed dementia café
- Volunteer led Community Café
- Community Radio – offering opportunities to people who might normally not be able to access radio (ie AWLD, older people)
- KCF - Community composting for vulnerable adults
- Live well Kent Shaw Trust courses
- Kent Bright Ideas/Porchlight grant – reducing mental health stigma
- Suicide prevention innovation fund - Smart skills – helping digitally marginalised people use digital media effectively and safely
- Otway Street Garden
- Delivered – Future Job fund over 30 people helped back into employment
- Kickstart – 2 trainees
- 1 x KCC apprenticeship
- Worked with Rochester Prison, young offenders offering work placements to prisoners due for release.
- Access to free wi-fi and laptops in café
- Worked with Kent Police hosting Community & Diversity placements for trainee Police Officers

Overview of activity

From a service development and delivery point of view, the Trust had a good year with the return of the dementia support café and the re-opening of Café Sunlight as a Community Café. New services were also commissioned through a strategic partnership with the Shaw Trust under the banner of Live Well Kent and Medway. Despite a difficult year financially (deficit for year) the Trust has still been able to deliver a number of services.

Medway Men in Sheds

A service commissioned by Medway Council offers opportunities for men over 25 and not in employment and retirees, helping maintain cognition, dexterity, and mental wellbeing.

Men in Sheds sessions offer

- woodwork
- music
- health
- community gardening
- computer coding
- general repairs

"I look forward to going to Men in Sheds at the Sunlight Centre in Gillingham, it's a reason to get up, wash and shave. Many see Men in Sheds as a focal point for their lives as there is comradeship and a feeling of belonging. Several guys enjoy coming as they do not feel out of place with their neurological disorders or phobias. Even my own disability is accepted and never remarked upon" RS Men in Sheds beneficiary

Community Gardens

The Trust is proud of its community gardening offer. The benefits of gardening and access to green spaces include:

- stress relief
- grounding and strengthening connections
- staying present
- sense of purpose
- dexterity and cognition
- reducing the risk of Alzheimer's and Dementia. (source; lifestyle factors and risk of Dementia: Dubbo study of the elderly <https://pubmed.ncbi.nlm.nih.gov/16411871/>)

Our community gardens are:

High Hopes garden to the rear of the Sunlight Centre which backs onto the former spur of the railway line which used to serve the old Dockyard. This enables community access to and engagement in green space activities including growing and harvesting fruit and vegetables. The Trusts regular gardening group comprises of members of the local community including adults with learning disabilities, people living with mental health challenges and people experiencing social isolation.

Otway Street garden the Trust leases the former play area located three streets away from the Sunlight Centre from Medway Council. This has become a well established and vibrant community garden and is part of our Medway Men in Sheds offer. We work in partnership with other organisations including Interventions Alliance, the Probation Service and local Faith groups to improve people's mental health and sense of community.

- Kent Community Foundation are funding Home & Community Composting courses for vulnerable adults.
- Live Well Kent and Medway fund "Growing vegetables in pots" programmes.

Malcolm the Trust's Garden co-ordinator facilitates all the services and is qualified in permaculture and habitat management. Malcolm was invited to join the community camp at the Eden Project and the Trust is now a member of the Eden Project Communities Programme.

Wellbeing Café

A service commissioned by Kent & Medway CCG to improve mental well being within the local community and help prevent repeat attendance at A&E by people with mental health challenges.

Wellbeing Café moved to four evenings a week in response to service user feedback and introduced themes to their sessions.

Numbers attending all services has increased which is a result of both our social media activity but also the continued need for our services as we come out the other side of the Pandemic.

"I really appreciate the support I get at the Wellbeing Café. I can get very lonely, I get a real lift, we have a laugh and I have got lots of helpful tips, ideas for things like art projects and healthy eating recipes. If I have any worries or need help finding out about things, they are there to help, I really am so grateful" JB wbc beneficiary

The agreed strategy is to maximise the impact of current services and to consider service development opportunities. It has also been to focus on new ways of working to meet the needs of beneficiaries and to extend the reach of the service further.

Café Sunlight

In September 2021 a volunteer co-ordinator was appointed, funded by Awards for All to re-open Café Sunlight as a service offering volunteering opportunities to local residents, including those normally excluded from mainstream opportunities. This is a different approach to running the Café through a CIC. But this approach allows beneficiaries to develop work related skills, improve their self-esteem and become more socially confident. The Café also offers drop-in craft sessions including Knit "n" Natter.

The Trust would welcome funding opportunities to build on the cafe's success and its future.

"I have enjoyed my volunteering work; it has showed me how much working as a team has affected me. Working at Sunlight has helped with my confidence, it feels like a family. It helped me so much that I have made friends. It's a safe and friendly environment." Café volunteer

The Dementia Support Café

Launched in October 2021, the service is currently funded by Kent Community Foundation. This is a volunteer led service allowing those with dementia and their carers to meet in an informal setting to discuss issues of concern to them. Other activities are also undertaken in this setting, with one of the favourites being a weekly singalong.

Radio station

Trust has its own community radio station, Radio Sunlight, run entirely by volunteers. The station gives local people of all abilities the opportunity to create and present radio shows that reflect their lived experience, address their issues and share the music they love. The station gives them a voice they might not otherwise have, a sense of purpose and a therapeutic creative outlet. The station is situated in the community café, and there is a monitor that live-streams video of the shows being recorded, bringing the experience even closer to the community.

Recording Studio

Sunlight Centre also has a fully equipped soundproofed studio/rehearsal space which can be hired by the hour. Local bands and community groups such as Harmony Jam, Music 4 Wellbeing and Paramount utilise the space to give community members the opportunity to improve their self-esteem, increase their motivation and express their emotions through the power of music.

Strategies for achieving objectives

1. To assist in the reduction of long-standing health and social inequality by developing and delivering services which are creative and of high quality.
2. Ensure the Trust is financially sustainable for 2022/23 and beyond, regardless of in year movement resulting from changes to earned income levels, contracts, or grants
3. Continue to deliver local social impact through the management of the building, delivery of the community café, and developing and enabling the active participation and involvement of communities in the work of the organisation.
4. Ensure the Trust has a positive reputation, and is identified as a robust, reliable, high quality provider organisation within the local economy.
5. To assist people experiencing multiple disadvantages in Gillingham to get the right support to help them with their health and wellbeing, education, and employment.
6. Continue to develop the business readiness of the organisation and secure new business opportunities, in line with the charity's primary purpose
7. Ensure Trust governance arrangements are robust, and the organisation complies with statutory responsibilities and strong and effective management is in place.
8. Continue to provide a range of high-quality community projects in line with the primary purpose of the charity.

Activities for achieving objectives

In line with the strategic priorities of the Trust and associated business plan, in year activity of the Board and management executive has been focused on the following.

Monthly management meetings between the Trust Chair and CEO; regular organisational development sessions with Trustees and staff to support governance; review the Trust's strategic aims and business plan, monitor progress, manage risk and succession planning; and recruitment of new Trustees. Trust staff training relating to key responsibilities and staffing matters such as employment law, health, and safety, first aid, fire and food hygiene is undertaken online through the Ellis Whittam training portal. Additional external training is taken up for service specific requirements.

Regular reviews of the Trust's budget and strategies for managing negative movement in year by the CEO; Finance Manager, Company Secretary and Trustee Board. Strategic and operational management of property matters including income from leases and service charges, a rent review by the local authority, and income earned through room rental, rehearsal space and other services.

Management of the day-to-day relations with tenants, licensees, building users and community members; provision of affordable meeting space for community groups and local services six days a week, improvement to and refurbishment of internal and external facilities, as necessary and when possible.

To keep the Sunlight building available, accessible, and safe for the use of local people and others within the Medway community. Working closely with Medway Council to achieve an affordable rent and longevity of lease.

To improve life skills and life chances by enabling a range of social, welfare, educational, training, development, and health activities to take place at the Centre which responds to the needs of local people by ensuring targeted marketing and advertising. This will continue into and through 2022/23 with training being focussed on beneficiaries attending the Men in Sheds and the Wellbeing Café schemes.

Delivery of services funded through contracts along with the required outcomes and active participation in local and national strategic initiatives associated with themes of interest to the Trust, such as equality; wellbeing; loneliness and social isolation.

Delivery of community focused activities whether funded directly by the Trust, through individual user payments, grants, donations, or other forms of fundraising.

The Trust has also invested in social media activity by appointing to the permanent post of social media Officer. Our increased level of social media activity through platforms such as Facebook, Instagram, LinkedIn and Twitter provide opportunities for the Trust to reach and influence more people both from the local area and further afield. The aim of our social media activity for the coming year is to increase the reach of the organisation and to help promote other local initiatives and campaigns through our social media networks.

Contracts, grants, and community development activity

Both the Medway Men in Sheds service and the Well Being Café Service have had their contracts extended. This will enable Commissioners to establish the next tendering process for both services and to define their commissioning intentions

Sunlight Studio continues to provide studio rehearsal space and sound engineering services to local musicians and community members with facilities open six days a week. The Studio also provides technical support to community music initiatives and works jointly with Radio Sunlight to promote community engagement and participation in events, music, and broadcasting. The recording studio has continued to provide weekly rehearsal space and general support to Harmony Jam, a community group that utilises music as a creative outlet and therapeutic medium primarily for people with lived experience of mental health issues. Although the Studio Manager has moved on this service continues by renting out the space provided by the Studio and by allowing external engineers to book the whole of the studio including the IT resources provided within it.

Engagement with and participation by the local community in the life of the Trust is a continuous and ongoing process. The Trust supports community members and groups to operate alongside the organisation whilst retaining their independence, and volunteers continue to make a substantial contribution. The Trust has continued to support community associations and groups such as Harmony Jam, High Hopes Gardening Group with organisational development and applications for grant funding.

Rent review

The Trust have agreed in principle, a new ten-year lease with Medway Council for the centre. This will enable the Trust to renew the sub-lease with NHS Property Services for the GP surgery and negotiate a lease with Lawsat t/a Sunlight Pharmacy.

This will offer the Trust, security of tenure which will also mean it is in a better position to explore longer term work, contracts, and services. The lease does include bi-annual rent reviews and means the Trust will have to factor in possible rent increases over the life of the lease.

IT Infra-structure

Further investment in the IT Infrastructure has taken place to ensure it remains fit for purpose. A slow process of renewing older equipment, including that used in the Radio Station is underway and will continue, funding dependent. The Trust remains GDPR, NHS Data and Local Authority compliant with its IT data management.

Achievements and performance

a. Going concern

Like many community organisations, SDT has been impacted by the COVID-19 pandemic and the tough economic climate. Through the years the charity has managed its cashflow and costs proactively and effectively. Cashflow projections for 2022/3 and beyond, remain positive.

The renewal of the Head Lease with the local authority offers opportunities to negotiate sustainable sub-leases with tenants as well as giving rise to further funding opportunities and has already had positive discussions with potential donors and funders. The charity is also in the process of recruiting for a new fundraising role.

In this context and after making appropriate, in year, cost savings, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, the trustees have continued to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Review of activities

- i. The Board actively oversees financial resources and risk tolerances with the management executive. Services provided under contract are subject to formal contract monitoring arrangements, which includes the regular reporting and review of Key Performance Indicators and Outcomes achieved to commissioners. Quarterly and annual reports, which use the required methodology for data collection and analysis, are produced for this purpose.
- ii. Comments, complaints, and compliments from community members using the centre facilities or services provided are recorded and dealt with in line with Trust policy. Where possible concerns or complaints are addressed and resolved through discussion or escalated through the organisation and reviewed by the Board, as necessary and appropriate.
- iii. During 2021/22 the process of reviewing organisational policy and procedures continued in liaison with the externally commissioned employment advisory service resulting in a revised staffing handbook. An internal review of other policies and procedures resulting in several changes to practice and an update of existing policies. New policies were also developed and ratified.
- iv. Activities and services delivered by the Trust seek feedback from participants in a variety of formal and informal ways. Surveys, questionnaires, verbal and written feedback and group reflections are used. Feedback including comments, complaints and compliments is reviewed by the management executive and reported as part of contract or grant monitoring, and in reports as necessary for Board meetings.

c. Factors relevant to achieving objectives

The overriding aim of the organisation is to reduce health and social inequality through community development and, in line with the organisational ethos, involve the community in the design, operation and delivery of activities and services delivered. The National Occupational Standards for Community Development work and related practice protocols are used to inform relevant areas of practice and delivery in line with this.

Financial review

a. Reserve's policy

The organisation aims to build effective levels of reserves in line with this policy over the next five years, but it is recognised that this is a challenging objective. The policy is aiming for three months in reserve.

b. Deficit

The Trust is showing a deficit on reserves of £23,608 as at 31st March 2022. After a full review of the financial position the Board and Senior Management Team are making substantial cost savings, which is felt will addresses the deficit, within 2022/23 financial year. We are pleased that these cost savings will not affect front line service delivery. The Trust's current creditors are not required to be repaid within the next twelve months. Additional funding has also been secured and further funding applications are being made. The Trust has a positive cashflow and budget forecast and are in the process of securing a viable ten-year lease (with a break clause), with supporting five-year sub-leases along with further room licencing and leasing opportunities. Work continues to ensure that best value is obtained for all utilities and building contracts.

c. Principal funding

The principal funding sources are income earned through leases and premises rental, delivery of services, contracts and grants, and fundraising activities. New funding streams continue to need to be identified and explored

Plans

- i. The Trust will strive to deliver innovative and inclusive services in line with the primary purpose of the charity, its strategic priorities, community aspirations and the requirements of public service commissioning. This will include developing and delivering schemes focused on health and wellbeing, equality, mental health, social isolation, loneliness and the alleviation of poverty and hardship. The Trust will endeavour to do this in partnership with local people, community organisations and commissioners. These activities enable the Trust to work in a meaningful and preventative way in relation to the health and wellbeing of local people whilst maximising the potential of facilities on the Sunlight site.
- ii. The Trust will continue to respond to opportunities for the delivery of local services and forecast growth in the social enterprise sector. The management team will involve staff, trustees, and community groups in assessing and leading local responses to the opportunities that arise. The Trust will continue to actively explore and develop sector level partnerships in support of this agenda and seek opportunities for collaborative working and diversifying funding streams.
- iii. The Trust will continue to engage in an intentional manner with the community, strategic partners, local MPs, and decision makers, creating and identifying opportunities to support community empowerment and community led action.

- iv. Negotiate in relation to the lease. Investment readiness and asset transfer will be driven forward, with a long-term aim of acquiring the freehold of the Sunlight Centre and local green space for the benefit of the community.
- v. The Trust has updated its business plan to incorporate its fundraising strategy and pay attention to grant income. Applications to grant making bodies will be developed to work on several schemes which it is hoped will lead to long-term, gainful employment and better employment opportunities for our beneficiaries.
- vi. Continue to apply for grants and tender for services which are compatible with its aims, to draw funds into the local economy and increase local social capital.
- vii. Continue to engage in an intentional manner with the community, strategic partners, local MPs, Councillors, and decision makers, creating and identifying opportunities to support community empowerment and community-led action.
- viii. Further development and improvement of the business readiness of the Trust will continue, including a review of the assets and information technology available to the Trust.
- ix. Continue to investigate opportunities for closer working with likeminded organisations which brings mutual benefit to all parties and an enhanced service to the end user.

Trustees' responsibilities statement

The Trustees (who are also directors of Sunlight Development Trust Limited for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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.
- make judgments and accounting estimates that are reasonable and prudent.
- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing this report, the Trustees have taken advantage of the small company's exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 5 December 2022 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Adam Price', written in a cursive style.

Adam Price
Chair
Sunlight Development Trust

Sunlight Development Trust Ltd
(A company limited by guarantee)

Independent examiner's report
For the year ended 31 March 2022

Independent examiner's report to the Trustees of Sunlight Development Trust Ltd ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

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

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters, other than those fully detailed below, have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

Sunlight Development Trust Ltd
(A company limited by guarantee)

Independent examiner's report (continued)
For the year ended 31 March 2022

Qualification of Independent Examiners report

I draw attention to note 2.2 to the financial statements which details the reasons for which I am issuing a qualified Independent Examiners report. This note describes the uncertainty related to the Charity's ability to continue as a going concern.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Signed:

Dated: 5 December 2022

S Robinson BA FCA FCIE DChA MCMI

Kreston Reeves LLP
Chartered Accountants
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Sunlight Development Trust Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	38,883	159,257	198,140	245,705
Other trading activities	4	-	9,763	9,763	-
Investments	5	-	221,910	221,910	196,968
Other income	6	-	6,192	6,192	18,801
Total income		38,883	397,122	436,005	461,474
Expenditure on:					
Raising funds		-	3,780	3,780	-
Charitable activities	7	38,815	410,197	449,012	393,661
Total expenditure		38,815	413,977	452,792	393,661
Net movement in funds		68	(16,855)	(16,787)	67,813
Reconciliation of funds:					
Total funds brought forward		-	(6,753)	(6,753)	(74,566)
Net movement in funds		68	(16,855)	(16,787)	67,813
Total funds carried forward		68	(23,608)	(23,540)	(6,753)

The notes on pages 19 to 33 form part of these financial statements.

Sunlight Development Trust Ltd
(A company limited by guarantee)
Registered number: 05692427

Balance sheet
As at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	1,375	845
Investments		-	1
		<u>1,375</u>	<u>846</u>
Current assets			
Debtors	12	20,745	14,732
Cash at bank and in hand		32,065	90,535
		<u>52,810</u>	<u>105,267</u>
Creditors: amounts falling due within one year	13	(60,338)	(110,779)
Net current liabilities		<u>(7,528)</u>	<u>(5,512)</u>
Creditors: amounts falling due after more than one year	14	(17,387)	(2,087)
Total net assets		<u>(23,540)</u>	<u>(6,753)</u>
Charity funds			
Restricted funds	15	68	-
Unrestricted funds	15	(23,608)	(6,753)
Total funds		<u>(23,540)</u>	<u>(6,753)</u>

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

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

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

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

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



A Price
Chair

Date: 5 December 2022

The notes on pages 19 to 33 form part of these financial statements.

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

1. General information

Sunlight Development Trust Ltd is a company limited by guarantee with the Charity registration number 1126266 and the company registration number 05692427. The address of the registered office is The Sunlight Centre, 105 Richmond Road, Gillingham, Kent, ME7 1LX. The main objectives of the Charity are as detailed within the Trustees' report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sunlight Development Trust Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

Notwithstanding the net liabilities at the balance sheet date of £23,540 the accounts have been prepared on a going concern basis. The justification of this treatment is as follows:

The principal risk facing the Charitable Company is its ability to generate sufficient income to cover expenditure incurred in fulfilling the objectives of the Charitable Company. New funding has been secured and additional grant applications have been made.

The Trustees continue to implement a series of cost reduction and income generation measures. Activities have been rationalised.

If the going concern basis were not appropriate, adjustments would have to be made to reduce the value of assets to their recoverable amounts, to provide for any further liabilities that might arise and to reclassify fixed assets as current assets and long term liabilities as current liabilities.

2.3 Income

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

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

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

Notes to the financial statements
For the year ended 31 March 2022

2. Accounting policies (continued)

2.4 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Long-term leasehold property	- over the course of the lease
Other fixed assets	- 12.5-25% straight line

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the financial statements
For the year ended 31 March 2022

2. Accounting policies (continued)

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.12 Pensions

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

2.13 Fund accounting

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

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

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	-	3,034	3,034	318
Grants	38,883	141,783	180,666	236,151
Other income	-	14,440	14,440	9,236
	<u>38,883</u>	<u>159,257</u>	<u>198,140</u>	<u>245,705</u>
Total 2021	<u>79,250</u>	<u>166,455</u>	<u>245,705</u>	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraising income	<u>1,221</u>	<u>1,221</u>	<u>-</u>

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Cafe Counter Sales	<u>8,542</u>	<u>8,542</u>	<u>-</u>

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Rent, service charge and room hire income	<u>221,910</u>	<u>221,910</u>	<u>196,968</u>
Total 2021	<u>196,968</u>	<u>196,968</u>	

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2022

6. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Furlough income	1,422	1,422	18,801
Kickstart income from DWP	4,770	4,770	-
	<u>6,192</u>	<u>6,192</u>	<u>18,801</u>
Total 2021	<u>18,801</u>	<u>18,801</u>	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £	Total 2021 £
Charitable activities	38,815	410,197	449,012	393,661
Total 2021	<u>79,123</u>	<u>314,538</u>	<u>393,661</u>	

8. Analysis of expenditure by activities

	Direct costs 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable activities	334,257	114,755	449,012	393,661
Total 2021	<u>297,066</u>	<u>96,595</u>	<u>393,661</u>	

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2022

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2022 £	Total funds 2021 £
Staff costs	267,729	246,121
Insurances	6,541	5,849
Premises expenditure	37,687	27,640
Light, heat and power	14,720	11,772
Volunteer expenses	700	-
Subscriptions	2,902	2,639
Bank charges	260	531
Fundraising expenses	3,180	1,000
Travel and subsistence	538	1,514
	334,257	297,066

Analysis of support costs

	Total funds 2022 £	Total funds 2021 £
Depreciation	937	570
General office expenses	39,784	30,679
Training	3,112	1,938
IT costs	6,928	20,135
Bad debts	570	174
Printing and stationery	10,312	550
Telephone and fax	5,864	7,419
Project rent	35,221	20,287
Events	153	-
Accountancy fees	3,825	2,700
Independent examiner's remuneration	1,016	3,678
Professional and consultancy fees	7,033	8,465
	114,755	96,595

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2022

9. Staff costs

	2022 £	2021 £
Wages and salaries	246,669	227,506
Social security costs	14,594	12,795
Other pension costs	6,466	5,820
	267,729	246,121

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

2022 No.	2021 No.
13	13

The average headcount expressed as full-time equivalents was:

2022 No.	2021 No.
8	7

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

The total remuneration and benefits received by key management personnel during the financial year amount to £159,719, including employer's national insurance contributions and employer pension contributions (2021: £126,505).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

11. Tangible fixed assets

	Long-term leasehold property £	Other fixed assets £	Total £
Cost or valuation			
At 1 April 2021	72,790	107,848	180,638
Additions	-	1,467	1,467
At 31 March 2022	72,790	109,315	182,105
Depreciation			
At 1 April 2021	72,790	107,003	179,793
Charge for the year	-	937	937
At 31 March 2022	72,790	107,940	180,730
Net book value			
At 31 March 2022	-	1,375	1,375
At 31 March 2021	-	845	845

12. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	4,875	8,902
Other debtors	1,513	570
Prepayments and accrued income	14,357	5,260
	20,745	14,732

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2022

13. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Other loans	16,000	39,407
Trade creditors	5,864	9,414
Other taxation and social security	5,415	4,821
Pension creditor	1,319	1,122
Other creditors	7,596	22,582
Accruals and deferred income	24,144	33,433
	60,338	110,779

14. Creditors: Amounts falling due after more than one year

	2022	2021
	£	£
Other loans	17,387	-
Other creditors	-	2,087
	17,387	2,087

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2022

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds	(6,753)	397,122	(413,977)	(23,608)
Restricted funds				
ABM Champions Funding	-	1,000	(932)	68
Awards for All - Otway Street	-	1,662	(1,662)	-
Awards for All-Covid 19 The Revival Project	-	294	(294)	-
Awards for All - Volunteer-led Community Café	-	9,820	(9,820)	-
CCLORS Fund	-	11,612	(11,612)	-
KCF - Elderly & Vulnerable Theme	-	5,871	(5,871)	-
KCF Elderly & Isolated Dementia Café	-	1,434	(1,434)	-
KCF - Home & Community Composting - Vulnerable Adults	-	2,687	(2,687)	-
KCF Resilience Fund-UpBeat OGA256473	-	88	(88)	-
SPIF-Smart Skills	-	2,615	(2,615)	-
Time to Change	-	1,200	(1,200)	-
Ward Funds - Promotional Leaflet	-	600	(600)	-
	-	38,883	(38,815)	68
Total of funds	(6,753)	436,005	(452,792)	(23,540)

Notes to the financial statements
For the year ended 31 March 2022

15. Statement of funds (continued)

Purpose of restricted funds

ABM Champions Funding

The funding has allowed us the opportunity to purchase specialist equipment, tools, hardware and consumables for the Medway Men in Sheds group, which supports local men who are either retired, over 25 not in work to stay well, healthy and socialised. The new equipment has contributed towards new projects for community members.

Awards for All Otway Street Community Garden

The Otway Street Garden is a community garden project is a community garden giving local residents experiencing social isolation and who are from disadvantaged backgrounds the opportunity to contribute to the maintenance and development of a Community resource which is of benefit to the local community. It also provides the opportunity for those attending to develop new skills which will help them improve their self-esteem and self-worth. This grant continues to cover the costs of us delivering a service from the Otway Street garden which is aimed at those experiencing mental health issues. The garden was central to the delivery of a week of mental wellbeing activities in May 2021.

The Awards for All - The Revival Project

This grant enabled us to continue to operate the studio and radio station during lockdown when no income could be generated and to replace and repair some older equipment for the radio station.

Awards for All – Volunteer led Community Café

Our Café is the heart of the Centre. It provides a valuable service to our community, plus volunteering opportunities for local people and catering students from Mid Kent College. The funding allowed us to re-open the Café using a volunteer led model. It has also enabled the Trust to employ a volunteer coordinator and contribute towards the café's running costs.

Bright Ideas C19 Support fund Power to Change

The grant covered the additional costs of the new IT System so all staff could work remotely and documents could be shared easily. The network was also refreshed as part of these works to ensure it was fit for purpose as the organisation moved out of lockdown.

CCLORS-(Coronavirus Community Led Organisations Recovery Scheme)

The grant enabled us to cover a large proportion of staffing costs which would normally be covered through trading, improvements in our IT Infrastructure and refurbishment and repairs to the Sunlight centre to ensure it remained COVID 19 compliant. It was agreed in May 2021 that this grant could be extended to the end of May 2022 as it had proved difficult to commission some of the refurbishment works. An alternative budget was also agreed enabling more of the costs to be allocated to salaries.

KCF (Brook Trust) - Employability, Skills and Enterprise Theme

The KCF Employability Skills grant is to fund delivery of a range of opportunities targeting local men and women facing barriers to employment and multiple disadvantage, aimed at improving their employment skills through volunteering, support sessions and training. This includes volunteering opportunities through the Trust individual support sessions to enable beneficiaries to get on line and engage in employment related activities, and formal and informal learning activities addressing basic entry level training requirements and practical skills for those seeking work. It has been agreed with the funders that this grant could be spent on staff training and development which is due to be completed by the end of June 2021.

KCF - Elderly & Vulnerable

The Kent Community Foundation Elderly and Isolated Adults grant is to fund community based crafts, up-cycling, arts and creative workshops delivered with the aim of reducing social isolation, loneliness and improving mental and physical health and improving levels of wellbeing amongst individuals with lived experience of mental ill health, housing issues, homelessness or other vulnerable characteristics. Due to the demographics of the client group this service was postponed until such times as lockdown had come to an end but helps to facilitate services aimed at those with dementia and their carers.

Notes to the financial statements
For the year ended 31 March 2022

15. Statement of funds (continued)

KCF – Elderly & Isolated Dementia Café

This funding has enabled us to re-establish our weekly dementia group for people who either live with or care for someone with dementia. The program offers community-based fun and social activities such as singing, armchair exercises and arts & crafts, with plenty of time for refreshments and a friendly chat with the group. This is an essential part of supporting our members to retain independence for longer.

KCF – Home & Community Composting – Vulnerable Adults

Post lockdown, the Trust sought funds to facilitate a series of workshops that would introduce targeted groups such as the deaf community and local community members to the joys of gardening, more importantly growing their own food. Composting workshops were structured into 7 weeks and included introduction to growing foods and the need for composting and explored different types of composting projects such as traditional, cedar wood boxes and worm composting. The grant covered the cost of materials, facilitation, training and volunteer expenses.

KCF - Resilience Fund Upbeat

The grant enabled us to continue to operate the Radio Station throughout 2020/21 as it covered most of its operating costs.

Smart Skills

The grant was secured through Kent and Medway Suicide Prevention service. The grant facilitated the delivery of an 8 week programme to help those who neither had the resources of the skills to use Smart Phones to their full potential. This was of particular relevance as many services moved on line during lockdown. More funding has been secured.

Time to Change

The grant funded a series of engaging wellbeing activities scheduled to coincide with Mental Health Awareness week. The theme was wildlife and the environment, so activities were hosted at our Otway Garden project. Daily sessions included plant pot crafts, mindfulness workshops, moderated art classes, and building bug hotels. Kent Wildlife Trust also gave a presentation about the link between wildlife and wellbeing. All activities were designed to improve mental health, with a focus on developing new skills, enjoying the benefits of being outside, and thinking about wellbeing.

Ward Funds

The grant was used to repaint the exterior of the building (The Rotunda) and was carried over from previous years.

Ward Funds leaflet

This grant funded a marketing leaflet linked to the re-opening of the Sunlight Centre and the Otway Street Garden Mental Well Being Activities in May 2021.

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Notes to the financial statements
For the year ended 31 March 2022

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General Funds	(75,023)	382,224	(314,538)	584	(6,753)
Restricted funds					
KCF Employability Skills and Enterprise Theme	457	-	(788)	331	-
Awards for All - Otway Street	-	3,286	(3,286)	-	-
Awards for All-Covid 19 The Revival Project	-	9,530	(8,981)	(549)	-
Bright Ideas C19 Support Fund - Power to Change	-	4,836	(4,909)	73	-
CCLORS Fund	-	34,534	(34,534)	-	-
KCF - Elderly & Vulnerable Theme	-	728	(728)	-	-
KCF - Resilience Fund Covid19	-	16,000	(16,461)	461	-
KCF Resilience Fund-UpBeat	-	4,412	(4,412)	-	-
SPIF-Smart Skills	-	3,336	(3,336)	-	-
Ward Funds for Greenhouse Otway St	-	900	-	(900)	-
Ward Improvement Fund	-	1,688	(1,688)	-	-
	457	79,250	(79,123)	(584)	-
Total of funds	(74,566)	461,474	(393,661)	-	(6,753)

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2022

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	(6,753)	397,122	(413,977)	(23,608)
Restricted funds	-	38,883	(38,815)	68
	(6,753)	436,005	(452,792)	(23,540)

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
General funds	(75,023)	382,224	(314,538)	584	(6,753)
Restricted funds	457	79,250	(79,123)	(584)	-
	(74,566)	461,474	(393,661)	-	(6,753)

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	1,375	1,375
Current assets	68	52,742	52,810
Creditors due within one year	-	(60,338)	(60,338)
Creditors due in more than one year	-	(17,387)	(17,387)
Total	68	(23,608)	(23,540)

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2022

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	845	845
Fixed asset investments	1	1
Current assets	105,267	105,267
Creditors due within one year	(110,779)	(110,779)
Creditors due in more than one year	(2,087)	(2,087)
Total	(6,753)	(6,753)

18. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £6,466 (2021: £5,820). Contributions totalling £1,319 (2021: £1,112) were payable to the fund at the balance sheet date and are included in creditors.

19. Operating lease commitments

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	13,499	19,444
Later than 1 year and not later than 5 years	600	13,349
	14,099	32,793

20. Related party transactions

The Charity has not entered into any related party transactions in this year or the prior year.

SUNLIGHT DEVELOPMENT TRUST LIMITED

England & Wales - Charity number 1126266

Accounts

Registered number: 05692427
Charity number: 1126266

Sunlight Development Trust Ltd
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

For the year ended 31 March 2021

Sunlight Development Trust Ltd
(A company limited by guarantee)

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Sunlight Development Trust Ltd
(A company limited by guarantee)

Reference and administrative details of the charity, its Trustees and advisers
For the year ended 31 March 2021

Trustees	Mr S C Millard Mr R L P Gallagher (resigned 26 August 2020) Mr A Banjoko Ms J McDonagh (resigned 13 May 2021) Ms R L F Turpin Mr M Durcan (resigned 26 August 2020) Mr A Price Mr I Chappell L Mayo P Clark K Barker (appointed 1 January 2021)
Company registered number	05692427
Charity registered number	1126266
Registered office	The Sunlight Centre 105 Richmond Road Gillingham Kent ME7 1LX
Company secretary	Mr M Durcan (resigned 26/08/20) Mr I Chappell (appointed 26/08/20)
Chief executive officer	Mr M Sissons
Accountants	Kreston Reeves LLP Chartered Accountants Montague Place Quayside Chatham Maritime Chatham Kent ME4 4QU
Bankers	Unity Trust Bank 9 Brindley Place Birmingham B1 2HB

Sunlight Development Trust Ltd
(A company limited by guarantee)

Trustees' report
For the year ended 31 March 2021

The Trustees are pleased to present their report and financial statements of the charity for the year ended 31 March 2021.

This year was unlike any other year in the history of the Sunlight Development Trust as during much of the period the organisation was operating within a global pandemic. COVID 19 affected and continues to impact on the global community, and the local community was no different. The Trust needed to adapt and change its offer to both meet national local restrictions and still meet the needs of its' service users.

Although the activities and performance outlined in this report are similar the practicalities were often very different, and thanks need to be given to the committed team of staff and volunteers to ensure all service user needs were met wherever possible.

Structure, Governance and Management

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their Annual Report together with the audited financial statements of Sunlight Development Trust Limited (the company) for the year ended 31 March 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Constitution

The company is registered as a charitable company limited by guarantee; it was set up by a Memorandum of Association on 31 January 2006 and registered as a charity on 13 October 2008. The charity number is 1126266 and the registered company number is 5692427. The registered address of the charity is the Sunlight Centre, which is an award-winning healthy living centre in Gillingham, Kent.

The company's principal objects are the reduction of health and social inequality through community development by the provision of services and facilities for the local community and beyond.

Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Induction and training of Trustees

The Board of Trustees has the power to appoint additional Trustees. The Company has detailed role descriptions for Board members in general, and for those with specific roles. The recruitment of Trustees is carried out using outside recruitment agencies, professional body organisations such as Reach, the Volunteer Bureau website and advertising amongst other colleagues and partner agencies. Through robust recruitment methods the company endeavours to reach groups of people who are under-represented in its employment, those who are members of the local community and those who can bring relevant skills and experience to the Board.

Trustees are appointed to the Board following a formal interview and selection process which includes Trustees and may involve Trust staff and local community members. Prospective Trustees meet with an existing Board member following receipt of a CV to discuss with them the skills and areas of expertise that they would bring to the charity, and they are invited to observe and participate in a meeting before a final decision is made. Relevant diligence checks are completed prior to the new Trustee being formally welcomed to the Board.

Serving Trustee Board members are listed above; the position of Treasurer remains vacant. Steps are being taken to fill this role.

The induction and training of trustees have provided difficult for this reporting period as the usual process of meeting and working alongside staff was not possible for much of the year due to COVID 19.

Sunlight Development Trust Ltd
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Trustees' report (continued)
For the year ended 31 March 2021

Organisational Structure and Decision-Making

In addition to regular Board Meetings, the Trustees undertake strategic, business planning and development activities including personal responsibilities for finance, fundraising, property management, health and safety, legal, equal opportunities and diversity, personnel mentoring and the staffing sub-committee with members of the senior management team, as appropriate.

The Board refer constantly to community objectives through regular involvement with events and activities held by the organisation. Membership of the Board is drawn from the local community and Trustees operate as ambassadors with local organisations through their networking and direct involvement with many of the communities of interest associated with the Centre.

Risk Management

The Board of Trustees have overall responsibility for the system of internal controls for the charity. Robust financial policies and delegated authority as well as periodic visits by external accountants ensure that the company adheres to financial policies and procedures. The charity operates a comprehensive budgeting process which is approved by the Board and management accounts showing actual financial results against budget are made to the Trustees at each Board meeting.

The Trust engages the accountancy firm Kreston Reeves for independent examination of the accounts, and expert advice on matters relating to charity finance, payroll, pensions, and VAT. During the year, the Trust continued to engage a solicitor and surveyor for property matters concerning the lease and rent review on an as and when required basis. The Trust continues to engage Ellis Whittam as the external employment and health and safety advisory service including the annual undertaking of health and safety audits, supporting risk assessment, and guidance on risk management. Advice is routinely sought by the Trust on human resourcing matters, the management of change and employment related contractual matters.

Financial policies form part of every induction and all staff are offered training on and are required to sign an anti-bribery declaration stating that they have read and understand the contents of the Anti-Bribery policy. Internal controls are in place in relation to the authorisation of all transactions and planned expenditure to maintain financial control across the organisation. Robust procedures are also in place to ensure the health and safety of all staff, beneficiaries, Trustees, and other visitors to our Centre and comprehensive inspections are completed to ensure legal compliance as well as best practice. The standards expected in relation to the services provided to our beneficiaries are clearly established and all staff work to ensure the very best provision of information, guidance, help and support to community members in contact with Sunlight. Day-to-day management of Trust wide policies covering risk and service provision is delegated to the Centre Manager, with the Chief Executive responsible for regular monitoring of their effectiveness. Trustees approve any changes to such policies and procedures and regularly review them as appropriate.

Aims and Activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and to its supplementary public benefit guidance.

How Our Activities Deliver Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Our main aims and objectives and the people we work with are described below.

The Medway population is diverse, and this continues to be reflected in the characteristics of people and interest groups making use of the facilities within the Sunlight Centre. A wide variety of community groups and organisations use the centre from Monday to Sunday each week, as activity and meeting space.

All our charitable activities focus on tackling long-standing health and social inequality and multiple

Sunlight Development Trust Ltd
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Trustees' report (continued)
For the year ended 31 March 2021

disadvantages through an asset-based approach to community development. We do this in partnership with local agencies, local businesses and most importantly, local people and communities; co-producing a creative and inclusive community offer.

The charity manages the Sunlight Centre which is open from Monday to Sunday, hosts a GP surgery, pharmacy, family centre, recording studio and radio station; and provides a variety of meeting space used by in excess of 45 community associations and groups. The centre is a thriving hub from within which we deliver a combination of work streams & projects wholly funded and run by the Trust. The users of our services are of all ages, are both male and female, of all backgrounds and all have a need to use the range of services we offer.

However, the year relating to this report has been very different with the Sunlight Centre being closed to the public for much of the year due to COVID 19. During the first lock down the GP Surgery closed completely and has since re-opened on a limited basis with a different managing practice.

The Family Centre has remained open throughout this period and as a result the staff team at the Sunlight Centre needed to ensure the building remained accessible.

The radio station remained closed for the first lockdown but has since re-opened. The recording studio has also remained closed through much of the year.

Commissioned services continued when they were permitted.

Sunlight carries out a wide range of activities in pursuance of its charitable aims. In particular, our aims have been to enable individuals and community groups to access a wide and diverse range of programmes; providing accessible, inclusive and meaningful local opportunities; tackling social isolation and building social capital; promoting wellbeing, facilitating access to employment, supporting community led action and change, tackling social injustice and facilitating independence.

Overview of activity

The Sunlight Development Trust is in a unique position as it comes out of lockdown following the global pandemic. Although the centre closed for several months following central government guidance it managed to continue to deliver some of its services and to support other organisations to continue to deliver their services.

Medway Men in Sheds and the Well Being Café continued with no Sheds and without a Café. The impact of services was still acutely felt by those service users who benefitted. This underlines how creativity and lateral thinking can result in the right outcome.

Numbers affected by lockdown and the impact it will have on local residents on Medway has yet to be truly measured and without the services provided through the Sunlight Centre, many local residents would have nowhere to turn for the support they need.

The agreed strategy is to maximise the impact of current services and to consider service development opportunities. It has also been to focus on new ways of working to meet the needs of service users and to extend the reach of the service further beyond Gillingham.

During lock down considerable efforts were made to stabilise the organisation through securing financial arrangements with tenants, our landlords Medway Council and the GP Surgery. There have been challenges to overcome but the staff team has managed to address the issues faced.

Tough decisions have also been made during lock down, which have included the closure of Café Sunlight, which although a separate CIC has been a drain on Sunlight's resources for some time. The café may re-open again in the future, but this is likely to be in partnership with another organisation to minimise the liability placed upon the Trust.

As the Trust moves out of lockdown and things start returning to relatively normal, a new strategy needs to be developed to meet the changing needs of the local population.

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Trustees' report (continued)
For the year ended 31 March 2021

Additional funding has also been secured to establish new online services and projects to get service users online. The Sunlight Development Trust is not limited to the Sunlight Centre. Although historically this has been the case the future needs to be different for The Sunlight Development Trust to have a bright future, not only in Gillingham but across the whole of Medway.

Strategies for achieving objectives.

1. To assist in the reduction of long-standing health and social inequality by developing and delivering services which are creative and of high quality.
2. Ensure the Trust is financially sustainable for 2021/22 and beyond, regardless of in year movement resulting from changes to earned income levels, contracts, or grants
3. Continue to deliver local social impact through the management of the building, delivery of the community café, and developing and enabling the active participation and involvement of communities in the work of the organisation.
4. Ensure the Trust has a positive reputation, and is identified as a robust, reliable, high quality provider organisation within the local economy.
5. To assist people experiencing multiple disadvantages in Medway to get the right support to help them with their health and wellbeing, education, and employment.
6. Continue to develop the business readiness of the organisation and secure new business opportunities, in line with the charity's primary purpose
7. Ensure Trust governance arrangements are robust, and the organisation complies with statutory responsibilities and strong and effective management is in place.
8. Continue to provide a range of high-quality community projects in line with the primary purpose of the charity.

Activities for achieving objectives.

In line with the strategic priorities of the Trust and associated business plan, in year activity of the Board and management executive has been focused on the following.

Monthly management meetings between the Trust Chair and CEO; regular organisational development sessions with Trustees and staff to support governance; review the Trust's strategic aims and business plan, monitor progress, manage risk and succession planning; and recruitment of new Trustees. Trust staff training relating to key responsibilities and staffing matters such as employment law, health, and safety, first aid, fire and food hygiene is undertaken online through the Ellis Whittam training portal. Additional external training is taken up for service specific requirements.

Regular reviews of the Trust's budget and strategies for managing negative movement in year by the CEO; Finance Manager and Trust Board. Strategic and operational management of property matters including income from leases and service charges, a rent review by the local authority, and income earned through room rental, rehearsal space and other services.

Management of the day-to-day relations with tenants, licensees, building users and community members; provision of affordable meeting space for community groups and local services seven days a week, improvement to and refurbishment of internal and external facilities, as necessary and when possible. Maintenance of the lease for the community garden and access to this by the High Hopes Gardening Group, enabling community access to and engagement in green space activities via the Otway Street lease ensuring that it is used for the creation of a community garden, enlisting the help of Community Payback in the preparation stages.

To keep the Sunlight building available, accessible, and safe for the use of local people and others within the Medway community. Working closely with Medway Council to achieve an affordable rent and longevity of lease.

To improve life skills and life chances by enabling a range of social, welfare, educational, training, development, and health activities to take place at the Centre which responds to the needs of local people by ensuring targeted marketing and advertising. This will continue into and through 2021 with training being focussed on beneficiaries attending the Men in Sheds and the Wellbeing Café schemes.

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Trustees' report (continued)
For the year ended 31 March 2021

Delivery of services funded through contracts along with the required outcomes and active participation in local and national strategic initiatives associated with themes of interest to the Trust, such as equality; wellbeing; loneliness and social isolation.

Delivery of community focused activities whether funded directly by the Trust, through individual user payments, grants, donations, or other forms of fundraising. Managing the Trust's trading subsidiary, Café Sunlight has been closed due to the impact of COVID 19 as it has become financially unviable. The trust would like to thank the two staff who were made redundant because of this decision for their contribution to a very well thought of service.

Contracts, grants, and community development activity

During the year, the Medway Men in Sheds Scheme was re-commissioned, highlighting how highly thought of it is in Medway. The scheme provides preventative support to reduce social isolation and improve the mental health of men over 25 who are not in employment and retirees, as these are most at risk of suicide. The Medway Wellbeing Café delivered on behalf of Medway Clinical Commissioning Group is framed around the concept of 'Get Together, Learn Something New and Have Fun'. The service promotes mental wellbeing by providing a safe place to attend with activities and social support for people who may otherwise use unplanned care services such as accident and Emergency, NHS 111, Medoc, the crisis team or be taken into police custody. The well Being Café has also been extended until the end of March 2021.

Sunlight Studios remained operational during this year when it could due to the national and local lockdowns and provide studio rehearsal space and sound engineering services to local musicians and community members. The Studio also provides technical support to community music initiatives and works jointly with Radio Sunlight to promote community engagement and participation in events, music, and broadcasting. The Trust supports community members and groups to operate alongside the organisation whilst retaining their independence, and volunteers continue to make a substantial contribution. The support provided has been limited in this reporting period but is gradually coming back to full strength as lockdown eases.

Café Sunlight CIC

The decision to close Café Sunlight was taken in June 2020. The café had been closed since lockdown was announced but had not been performing financially for some time. Although changes had been made both to the staffing structure and to the service delivered not all the recommendations had been implemented and financial performance had not improved.

New management is being considered for the café but until such times as the Pandemic is over it is very difficult to envisage the café re-opening in extremely challenging times. Time and consideration will be taken to make the right decision for the future of the café. The resource it provides is still being used by other services and regular users of the café are being supported.

Rent review

The rent review was completed in July 2020 with an agreed rent liability of £19K per annum from 01/04/2020. This is offset by Medway Council taking on additional rooms at a cost of £10K per annum. A repayment plan is being planned to cover the period of 2017 to 2019.

As part of this process the Trust agreed that the market rate for the building was just over £58K per annum. The next stage is to consider a new lease for the building. Negotiations are underway regarding the lease and a new 10-year lease is being discussed with the landlords, Medway Council.

IT Infra-structure

The Trust secured funding to improve its IT Infra-structure. This included moving all the IT resources onto MS 365 enabling more staff to work effectively from home.

Public access personal computers were also updated as was the public access WIFI. This will help deliver more digital services but also give the local population internet access in a safe and secure environment.

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Trustees' report (continued)
For the year ended 31 March 2021

Achievements and performance

a. Going concern.

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, the trustees have continued to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Review of activities

- i. The Board actively oversees financial resources and risk tolerances with the management executive. Services provided under contract are subject to formal contract monitoring arrangements, which includes the regular reporting and review of Key Performance Indicators and Outcomes achieved to commissioners. Quarterly and annual reports, which use the required methodology for data collection and analysis, are produced for this purpose.
- ii. Comments, complaints, and compliments from community members using the centre facilities or services provided are recorded and dealt with in line with Trust policy. Where possible concerns or complaints are addressed and resolved through discussion or escalated through the organisation and reviewed by the Board, as necessary and appropriate.
- iii. During 2020/21 the process of reviewing organisational policy and procedures continued in liaison with the externally commissioned employment advisory service resulting in a revised staffing handbook. An internal review of other policies and procedures resulting in several changes to practice and an update of existing policies. New policies were also developed and ratified.
- iv. Activities and services delivered by the Trust seek feedback from participants in a variety of formal and informal ways. Surveys, questionnaires, verbal and written feedback and group reflections are used. Feedback including comments, complaints and compliments is reviewed by the management executive and reported as part of contract or grant monitoring, and in reports as necessary for Board meetings.

c. Factors relevant to achieving objectives.

The overriding aim of the organisation is to reduce health and social inequality through community development and, in line with the organisational ethos, involve the community in the design, operation and delivery of activities and services delivered. The National Occupational Standards for Community Development work and related practice protocols are used to inform relevant areas of practice and delivery in line with this.

Financial review

a. Reserve's policy

The organisation aims to build effective levels of reserves in line with this policy over the next five years, but it is recognised that this is a challenging objective due to the impact of COVID 19 on normal trust activity. Reserves policy is aiming for three months in reserves

c. Principal funding

The principal funding sources are income earned through leases and premises rental, delivery of services, contracts and grants, and fundraising activities. New funding streams need to be identified and explored to learn from the impact of COVID 19.

Plans.

- i. The Trust will strive to deliver innovative and inclusive services in line with the primary purpose of the charity, its strategic priorities, community aspirations and the requirements of public service commissioning. This will include developing and delivering schemes focused on health and wellbeing, equality, mental health, social isolation, loneliness and the alleviation of poverty and hardship. The Trust will endeavour to do this in partnership with local people, community organisations and commissioners. These activities enable the Trust to work in a meaningful and preventative way in relation to the health and wellbeing of local people whilst maximising the potential of facilities on the Sunlight site.
- ii. The Trust will continue to respond to opportunities for the delivery of local services and forecast growth in the social enterprise sector. The management team will involve staff, trustees, and community groups in assessing and leading local responses to the opportunities that arise. The Trust will continue to actively explore and develop sector level partnerships in support of this agenda and seek opportunities for collaborative working and diversifying funding streams.

Sunlight Development Trust Ltd
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 March 2021

- iii. The Trust will continue to engage in an intentional manner with the community, strategic partners, local MPs, and decision makers, creating and identifying opportunities to support community empowerment and community led action.
- iv. Negotiate in relation to the lease, investment readiness and asset transfer will be driven forward, with a long-term aim of acquiring the freehold of the Sunlight Centre and local green space for the benefit of the community.
- v. The Trust has updated its business plan to incorporate its fundraising strategy and pay attention to grant income. Applications to grant making bodies will be developed to work on several schemes which it is hoped will lead to long-term, gainful employment and better employment opportunities for our beneficiaries.
- vi. Continue to apply for grants and tender for services which are compatible with its aims, to draw funds into the local economy and increase local social capital.
- vii. Continue to engage in an intentional manner with the community, strategic partners, local MPs, Councillors, and decision makers, creating and identifying opportunities to support community empowerment and community-led action.
- viii. Further development and improvement of the business readiness of the Trust will continue, including a review of the assets and information technology available to the Trust.
- ix. Continue to investigate opportunities for closer working with likeminded organisations which brings mutual benefit to all parties and an enhanced service to the end user.

Trustees' responsibilities statement

The Trustees (who are also directors of Sunlight Development Trust Limited for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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.
- make judgments and accounting estimates that are reasonable and prudent.
- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing this report, the Trustees have taken advantage of the small company's exemptions provided by section 415A of the Companies Act 2006.

Approved by order of the members of the board of Trustees and signed on their behalf by:

A Price

Mr A Price
Chair

Date:

14/7/2021

Sunlight Development Trust Ltd
(A company limited by guarantee)

Independent examiner's report
For the year ended 31 March 2021

Independent examiner's report to the Trustees of Sunlight Development Trust Ltd ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters, other than those fully detailed below, have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Sunlight Development Trust Ltd
(A company limited by guarantee)

Independent examiner's report (continued)
For the year ended 31 March 2021

Emphasis of Matter

I draw attention to note 2.2 to the financial statements which describes the uncertainty related to the Charity's ability to continue as a going concern.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:



Dated: 16 July 2021

S Robinson BA FCA FCIE DChA MCMI

Kreston Reeves LLP

Chartered Accountants

Chatham Maritime

Sunlight Development Trust Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	79,250	166,455	245,705	187,702
Other trading activities	4	-	-	-	298
Investments	5	-	196,968	196,968	227,127
Other income	6	-	18,801	18,801	2,217
Total income		79,250	382,224	461,474	417,344
Expenditure on:					
Charitable activities	7	79,123	314,538	393,661	475,389
Total expenditure		79,123	314,538	393,661	475,389
Net income/(expenditure)					
Transfers between funds	16	127 (584)	67,686 584	67,813 -	(58,045) -
Net movement in funds		(457)	68,270	67,813	(58,045)
Reconciliation of funds:					
Total funds brought forward		457	(75,023)	(74,566)	(16,521)
Net movement in funds		(457)	68,270	67,813	(58,045)
Total funds carried forward		-	(6,753)	(6,753)	(74,566)

The notes on pages 13 to 27 form part of these financial statements.

Sunlight Development Trust Ltd
(A company limited by guarantee)
Registered number: 05692427

Balance sheet
As at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	845	-
Investments	12	1	1
		<u>846</u>	<u>1</u>
Current assets			
Debtors	13	14,732	110,672
Cash at bank and in hand		90,535	10,302
		<u>105,267</u>	<u>120,974</u>
Creditors: amounts falling due within one year	14	(110,779)	(176,957)
Net current liabilities		<u>(5,512)</u>	<u>(55,983)</u>
Creditors: amounts falling due after more than one year	15	(2,087)	(18,584)
Total net assets		<u>(6,753)</u>	<u>(74,566)</u>
Charity funds			
Restricted funds	16	-	457
Unrestricted funds	16	(6,753)	(75,023)
Total funds		<u>(6,753)</u>	<u>(74,566)</u>

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

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

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

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

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

A Price

Mr A Price
Chair

Date: 14/07/2021

The notes on pages 13 to 27 form part of these financial statements.

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

1. General information

Sunlight Development Trust Ltd is a company limited by guarantee with the Charity registration number 1126266 and the company registration number 05692427. The address of the registered office is The Sunlight Centre, 105 Richmond Road, Gillingham, Kent, ME7 1LX. The main objectives of the Charity are as detailed within the Trustees' report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sunlight Development Trust Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

Notwithstanding the net liabilities at the balance sheet date of £6,753 the accounts have been prepared on a going concern basis. The justification of this treatment is as follows:

The principal risk facing the Charitable Company is its ability to generate sufficient income to cover expenditure incurred in fulfilling the objectives of the Charitable Company.

The Trustees continue to implement a series of cost reduction and income generation measures. Activities have been rationalised.

Payment plans have been agreed with all major creditors and these are currently being honoured.

At this stage it is difficult to tell what the exact financial implications of COVID-19 will be on the Charity but the Trustees are continuously monitoring events and implementing appropriate plans and/or seeking consultation where needed.

If the going concern basis were not appropriate, adjustments would have to be made to reduce the value of assets to their recoverable amounts, to provide for any further liabilities that might arise and to reclassify fixed assets as current assets and long term liabilities as current liabilities.

2.3 Income

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

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

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

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

2. Accounting policies (continued)

2.4 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Long-term leasehold property	- over the course of the lease
Other fixed assets	- 12.5-25% straight line

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

2. Accounting policies (continued)

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.12 Pensions

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

2.13 Fund accounting

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

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

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

3. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	-	318	318	2,487
Grants	79,250	156,901	236,151	152,453
Other income	-	9,236	9,236	32,762
	<u>79,250</u>	<u>166,455</u>	<u>245,705</u>	<u>187,702</u>
Total 2020	<u>7,973</u>	<u>179,729</u>	<u>187,702</u>	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising income	-	-	298
	<u>298</u>	<u>298</u>	
Total 2020	<u>298</u>	<u>298</u>	

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Rent, service charge and room hire income	196,968	196,968	227,127
	<u>227,127</u>	<u>227,127</u>	
Total 2020	<u>227,127</u>	<u>227,127</u>	

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

6. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Furlough income	18,801	18,801	2,217
	<u> </u>	<u> </u>	<u> </u>
Total 2020	2,217	2,217	
	<u> </u>	<u> </u>	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	79,123	314,538	393,661	475,389
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total 2020	10,396	464,993	475,389	
	<u> </u>	<u> </u>	<u> </u>	

8. Analysis of expenditure by activities

	Direct costs 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	297,066	96,595	393,661	475,389
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total 2020	310,195	165,194	475,389	
	<u> </u>	<u> </u>	<u> </u>	

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2021 £	Total funds 2020 £
Staff costs	246,121	264,759
Insurances	5,849	5,845
Premises expenditure	27,640	14,721
Light, heat and power	11,772	16,942
Volunteer expenses	-	868
Subscriptions	2,639	2,325
Bank charges	531	812
Fundraising expenses	1,000	384
Travel and subsistence	1,514	3,539
	297,066	310,195

Analysis of support costs

	Total funds 2021 £	Total funds 2020 £
Depreciation	570	5,165
General office expenses	30,679	36,291
Training	1,938	1,267
IT costs	20,135	6,154
Bad debts	174	35,200
Printing and stationery	550	356
Telephone and fax	7,419	7,924
Project rent	20,287	38,857
Property rent	-	23,333
Accountancy fees	2,700	1,200
Independent examiner's remuneration	3,678	2,640
Professional and consultancy fees	8,465	6,807
	96,595	165,194

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2021

9. Staff costs

	2021	2020
	£	£
Wages and salaries	227,506	243,940
Social security costs	12,795	14,282
Other pension costs	5,820	6,537
	246,121	264,759

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

2021	2020
No.	No.
13	11

The average headcount expressed as full-time equivalents was:

2021	2020
No.	No.
7	6

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

The total remuneration and benefits received by key management personnel during the financial year amount to £126,505, including employer's national insurance contributions and employer pension contributions (2020: £114,221, including employer's national insurance contributions).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

11. Tangible fixed assets

	Long-term leasehold property £	Other fixed assets £	Total £
Cost or valuation			
At 1 April 2020	72,790	106,433	179,223
Additions	-	1,415	1,415
At 31 March 2021	<u>72,790</u>	<u>107,848</u>	<u>180,638</u>
Depreciation			
At 1 April 2020	72,790	106,433	179,223
Charge for the year	-	570	570
At 31 March 2021	<u>72,790</u>	<u>107,003</u>	<u>179,793</u>
Net book value			
At 31 March 2021	<u>-</u>	<u>845</u>	<u>845</u>
At 31 March 2020	<u>-</u>	<u>-</u>	<u>-</u>

12. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 April 2020	<u>1</u>
At 31 March 2021	<u>1</u>
Net book value	
At 31 March 2021	<u>1</u>
At 31 March 2020	<u>1</u>

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2021

12. Fixed asset investments (continued)

Principal subsidiaries

The following was a subsidiary undertaking of the charity:

Name	Company number	Charity registration number	Registered office or principal place of business
Cafe Sunlight CIC	05692427	1126266	The Sunlight Centre, 105 Richmond Road, Gillingham, Kent, ME7 1LX

Principal activity	Class of shares	Holding	Included in consolidation
To support the charitable activities of its parent charity through the commercial benefits of a cafe.	Ordinary	100%	No

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) / Surplus/ (Deficit) for the year £	Net assets £
Cafe Sunlight CIC	442	(2,921)	(2,479)	(36,344)

13. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	8,902	98,668
Other debtors	570	2,058
Prepayments and accrued income	5,260	9,946
	14,732	110,672

Sunlight Development Trust Ltd
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Notes to the financial statements
For the year ended 31 March 2021

14. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Other loans	39,407	44,057
Trade creditors	9,414	5,651
Other taxation and social security	4,821	8,269
Pension fund loan payable	1,122	1,008
Other creditors	22,582	7,943
Accruals and deferred income	33,433	110,029
	110,779	176,957

15. Creditors: Amounts falling due after more than one year

	2021	2020
	£	£
Other creditors	2,087	18,584

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General Funds	(75,023)	382,224	(314,538)	584	(6,753)
Restricted funds					
KCF Employability Skills and Enterprise Theme	457	-	(788)	331	-
Awards for All - Otway Street	-	3,286	(3,286)	-	-
Awards for All-Covid 19 The Revival Project	-	9,530	(8,981)	(549)	-
Bright Ideas C19 Support Fund - Power to Change	-	4,836	(4,909)	73	-
CCLORS Fund	-	34,534	(34,534)	-	-
KCF - Elderly & Vulnerable Theme	-	728	(728)	-	-
KCF Resilience Fund Covid 19	-	16,000	(16,461)	461	-
KCF Resilience Fund-UpBeat	-	4,412	(4,412)	-	-
SPIF-Smart Skills	-	3,336	(3,336)	-	-
Ward Funds for Greenhouse Otway St	-	900	-	(900)	-
Ward Improvement Fund	-	1,688	(1,688)	-	-
	457	79,250	(79,123)	(584)	-
Total of funds	(74,566)	461,474	(393,661)	-	(6,753)

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

16. Statement of funds (continued)

KCF (Brook Trust) - Employability, Skills and Enterprise Theme

The KCF Employability Skills grant is to fund delivery of a range of opportunities targeting local men and women facing barriers to employment and multiple disadvantage, aimed at improving their employment skills through volunteering, support sessions and training. This includes volunteering opportunities through the Trust individual support sessions to enable beneficiaries to get on line and engage in employment related activities, and formal and informal learning activities addressing basic entry level training requirements and practical skills for those seeking work. It has been agreed with the funders that this grant could be spent on staff training and development which is due to be completed by the end of June 2021.

Awards for All Otway Street Community Garden

The Otway Street Garden is a community garden project is a community garden giving local residents experiencing social isolation and who are from disadvantaged backgrounds the opportunity to contribute to the maintenance and development of a Community resource which is of benefit to the local community. It also provides the opportunity for those attending to develop new skills which will help them improve their self-esteem and self-worth. This grant continues to cover the costs of us delivering a service from the Otway Street garden which is aimed at those experiencing mental health issues. The garden was central to the delivery of a week of mental wellbeing activities in May 2021.

The Awards for All - The Revival Project

This grant enabled us to continue to operate the studio and radio station during lockdown when no income could be generated and to replace and repair some older equipment for the radio station.

Bright Ideas C19 Support fund Power to Change

The grant covered the additional costs of the new IT System so all staff could work remotely and documents could be shared easily. The network was also refreshed as part of these works to ensure it was fit for purpose as the organisation moved out of lockdown.

CCLORS-(Coronavirus Community Led Organisations Recovery Scheme)

The grant enabled us to cover a large proportion of staffing costs which would normally be covered through trading, improvements in our IT Infrastructure and refurbishment and repairs to the Sunlight centre to ensure it remained COVID 19 compliant. It was agreed in May 2021 that this grant could be extended to the end of May 2022 as it had proved difficult to commission some of the refurbishment works. An alternative budget was also agreed enabling more of the costs to be allocated to salaries.

KCF Elderly & Vulnerable

The Kent Community Foundation Elderly and Isolated Adults grant is to fund community based crafts, up-cycling, arts and creative workshops delivered with the aim of reducing social isolation, loneliness and improving mental and physical health and improving levels of wellbeing amongst individuals with lived experience of mental ill health, housing issues, homelessness or other vulnerable characteristics. Due to the demographics of the client group this service was postponed until such times as lockdown had come to an end but helps to facilitate services aimed at those with dementia and their carers.

KCF Resilience Fund Upbeat

The grant enabled us to continue to operate the Radio Station throughout 2020/21 as it covered most of its operating costs.

Smart Skills

The grant was secured through Kent and Medway Suicide Prevention service. The grant facilitated the delivery of an 8 week programme to help those who neither had the resources or the skills to use Smart Phones to their full potential. This was of particular relevance as many services moved on line during lockdown. More funding has been secured.

Ward Funds

The grant was used to repaint the exterior of the building (The Rotunda) and was carried over from previous years.

Sunlight Development Trust Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

16. Statement of funds (continued)

Ward Funds leaflet

This grant funded a marketing leaflet linked to the re-opening of the Sunlight Centre and the Otway Street Garden Mental Well Being Activities in May 2021..

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Unrestricted funds					
General Funds	(20,421)	409,371	(464,993)	1,020	(75,023)
Restricted funds					
KCF Employability Skills and Enterprise Theme	3,900	-	(2,423)	(1,020)	457
Awards for All - Otway Street	-	1,101	(1,101)	-	-
Awards for All-Covid 19 The Revival Project	-	4,872	(4,872)	-	-
Bright Ideas C19 Support Fund - Power to Change	-	2,000	(2,000)	-	-
	3,900	7,973	(10,396)	(1,020)	457
Total of funds	(16,521)	417,344	(475,389)	-	(74,566)

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
General funds	(75,023)	382,224	(314,538)	584	(6,753)
Restricted funds	457	79,250	(79,123)	(584)	-
	(74,566)	461,474	(393,661)	-	(6,753)

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17. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
General funds	(20,421)	409,371	(464,993)	1,020	(75,023)
Restricted funds	3,900	7,973	(10,396)	(1,020)	457
	<u>(16,521)</u>	<u>417,344</u>	<u>(475,389)</u>	<u>-</u>	<u>(74,566)</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	845	845
Fixed asset investments	1	1
Current assets	105,267	105,267
Creditors due within one year	(110,779)	(110,779)
Creditors due in more than one year	(2,087)	(2,087)
Total	<u>(6,753)</u>	<u>(6,753)</u>

Analysis of net assets between funds - prior year

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Fixed asset investments	-	1	1
Current assets	457	120,517	120,974
Creditors due within one year	-	(176,957)	(176,957)
Creditors due in more than one year	-	(18,584)	(18,584)
Total	<u>457</u>	<u>(75,023)</u>	<u>(74,566)</u>

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19. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £5,820 (2020: £6,537). Contributions totalling £1,112 (2020: £1,008) were payable to the fund at the balance sheet date and are included in creditors.

20. Operating lease commitments

At 31 March 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	19,444	9,444
Later than 1 year and not later than 5 years	13,349	555
	<u>32,793</u>	<u>9,999</u>

21. Related party transactions

Three of the Trustees, Mr A Price, Mr P Clark and Mr S C Millard, are also Directors of Cafe Sunlight Limited, a subsidiary Company of Sunlight Development Trust. During the year the Charity made purchases from this Company of £Nil (2020: £3,997), and made sales to the Company of £Nil (2020: £36,144). A provision has been made against the inter-company debtor for £35,177 as it is unlikely to be recovered.