



A company limited by guarantee,
and registered charity no 1126266

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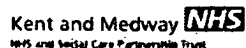
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COMPANIES HOUSE



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.

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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.

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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.

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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/wp-content/uploads/2008/08/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

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- 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/>)

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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.

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"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.

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- 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.

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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.

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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.

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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.

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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)].

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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
(A company limited by guarantee)

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
(A company limited by guarantee)

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
(A company limited by guarantee)

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
(A company limited by guarantee)

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
(A company limited by guarantee)

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
(A company limited by guarantee)

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
(A company limited by guarantee)

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
(A company limited by guarantee)

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
(A company limited by guarantee)

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).