
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 Cafe. 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.

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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.

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

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

5. Income from charitable activities

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

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
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
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
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>

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total 2024 £</i>
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
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**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
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**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>70,818</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>4,266</u>

SUNLIGHT DEVELOPMENT TRUST LTD
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**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
(A company limited by guarantee)

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

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

	2025	2024
	£	£
Other loans	<u>-</u>	<u>5,887</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	<u>19,437</u>	<u>566,675</u>	<u>(547,838)</u>	<u>38,274</u>
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)	-
	<u>2,568</u>	<u>44,518</u>	<u>(47,086)</u>	<u>-</u>

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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
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**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.

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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).

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