

Company registration number: 07313040

Charity registration number: 1138554

Doncaster Housing for Young People Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Crozier Jones LLP
Chartered Certified Accountants and Registered Auditors
9/13 Thorne Road
Doncaster
South Yorkshire
DN1 2HJ

Doncaster Housing for Young People Ltd

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Doncaster Housing for Young People Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The Charity delivers services that reflect its mission and are in line with its objectives: to advance the interests of young people between the ages of 16–25 in Doncaster and surrounding areas who are homeless, vulnerable to homelessness, or inadequately housed, by providing accommodation, advice, services and support.

Our services are designed to work together as a coordinated package, helping young people facing homelessness to overcome barriers and move toward achieving their full potential.

Our initiatives include Supported Lodgings, Floating Support, Shared Supported Housing, Counselling & Wellbeing, a Progressions programme, and an Employment Skills Project. Through these, young people can build new skills and gain meaningful volunteering experience.

Preventing homelessness remains a key focus for us, and we also run an educational programme that raises awareness of the realities of homelessness with young people in schools and colleges across Doncaster.

Many of the young people we work with are parents themselves, which means our support often benefits two generations at once. By focusing on homelessness prevention, we help young people avoid falling into unstable lifestyles and the challenges that can come with them such as poverty, poor health, and social isolation.

Our work also extends more broadly, offering help with building vital life skills and connecting young people to other services, including specialist support for mental health.

Over the past year, we have expanded our wellbeing offering to include outreach wellbeing work.

In 2024-25, 62 young people improved their wellbeing, including 35 who accessed counselling, 22 through outreach, and 19 at the weekly Wellbeing Hub. The service delivered over 1,000 hours of counselling and wellbeing support, addressing anxiety, isolation, and resilience.

Ten young people who completed support showed significant improvement in wellbeing on the SWEMWBS scale. As one young person explained: "In the counselling, I could bring up anything and actually speak about it rationally and come to a conclusion." Another added: "We're all similar in a way. We've all been through different things but can relate to each other... It has improved my life!"

In 2024-25, 14 young people accessed DHYP's Supported Housing across two shared houses, offering six bedspaces. Each resident had a private bedroom with shared facilities and a tailored support plan to build life skills and independence. Outcomes included improved wellbeing, finances, friendships, and readiness to move on, with many progressing to social housing tenancies.

As one young person said: "I have a nice home and feel safe, I have two really nice new friends and support from DHYP. Another reflected: "It has allowed me to develop my character without fear".

Doncaster Housing for Young People Ltd

Trustees' Report

Objectives, strategies and activities

Involving Young People

Young people play a central role in shaping and reviewing our services, ensuring they remain relevant, effective, and truly client led.

We also continued our Client Scrutiny arrangements, giving young people the opportunity to examine and influence key areas of DHYP's work. For example, they reviewed DHYP's Move-on Preparation Programme and Performance report.

"I enjoyed giving constructive criticism to help DHYP"

Collaboration

We work closely with a range of statutory and voluntary organisations across Doncaster and regard effective collaboration as crucial to maximising our impact. There is a thriving voluntary, community, and faith sector in Doncaster, doing vital work in the community. Through collaboration across all these sectors, we can extend the reach of our services and provide learning and volunteering opportunities for young people.



Pictured: Young people reading a collaborative poem at our annual event

Public benefit

When planning the activities for the year the trustees have considered the Charity Commissions guidance on public benefit. The activities described above, and achievements and future plans outlined elsewhere in this report deliver positive change to a large number of young people and to the community in general, and thus deliver public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Doncaster Housing for Young People Ltd

Trustees' Report

Achievements and performance

During the year, we provided a range of commissioned and non-commissioned services, funded through a blend of contract and grant funding.

Through our housing-related support contract with Doncaster Council, we provide supported lodgings and floating support services, underpinned by a range of performance indicators measuring the impact of our work.

Our supported lodgings service prepares young people for independent living, with 93.8% of clients successfully moving on from the service during the year, with an average length of stay of 9 months.

Our floating support service helps young people set up and sustain a tenancy, with 100% of clients successfully engaged with the service during 2024-25. At any one time, there are around 45 young people in supported lodgings or on floating support.

Within our grant-funded projects, we have a range of performance targets to assess the impact of our work, including:

1. 54 young people supported to find a home
2. 18 young people volunteered in the community or gained workplace experience
3. 18 young people accessed training, education and/or employment
4. 24 young people engaged with the Future Pathways project
5. 35 young people involved in client engagement activities
6. 198 young people took part in homelessness prevention sessions in schools and colleges
7. 487 one-to-one counselling/wellbeing sessions provided
8. 396 client hours of wellbeing support provided at the Wellbeing Hub
9. 460 clients hours of wellbeing supported provided through our new Outreach Wellbeing Service
10. Over 200 young people received advice and guidance on housing matters

Behind the statistics are personal stories of individual young people and lives transformed. We measure how clients are doing through our Theory of Change, focusing on the client journey and supporting young people to achieve their potential.

"The open-door policy means you can come and go anytime for food, fun, and good times. You can chat with like-minded people and enjoy a different activity every week."

Volunteering

Throughout the year, we have received voluntary support in many forms. This includes from student volunteers on placements who have carried out administrative and research roles at DHYP and from our Volunteer Counsellors and Wellbeing Coaches who conduct weekly Counselling and Wellbeing Sessions with our clients.

We have also received corporate support from local businesses, such as EE, to clean and decorate our shared accommodation.

In addition, DHYP clients have engaged in various volunteering endeavours, including tidying of outdoor areas and event preparations at a local Scout Club, making and delivering hampers in the local community and providing assistance at events held by DHYP.

In total for 2024-25, we received 912 hours of support from volunteers.

Doncaster Housing for Young People Ltd

Trustees' Report

Appreciation

Trustees would like to express their appreciation to staff, volunteers, and supported lodgings hosts, along with the many funders, stakeholders, companies, and individuals who supported our vital work throughout the year. In October 2024, DHYP held an annual celebration "Young people, our future" where we welcomed our new patrons Sally Jameson MP and Lee Pitcher MP.

We would like to extend a special thank you to our patrons, who handed out the appreciation certificates to our young people.

We were also honoured to be selected as Togel Contractors's Charity of the Year in 2024 and are extremely grateful for the generous support we receive from the business sector in Doncaster.



Pictured: Andrew Hope, Project Worker, CEO Michele Beck and Richard List of Togel Contractors.

Financial review

Total incoming resources from donations, charitable activities, investment and other income for the year ended 31 March 2025 was £460,000 (2024: £393,571); an increase of approximately £65,000, as a result of a £90,000 increase in grant funding, including a £75,000 grant towards the purchase of a new property but a £25,000 decrease in donations.

Total expenditure for the year ended 31 March 2025 was £396,245 (2024: £355,169); an increase of £41,000, mainly in increased employment costs.

The increase in income and in expenditure to a lesser degree, resulted in a surplus of income over expenditure of £63,755, compared to £38,402 in 2024.

Doncaster Housing for Young People Ltd

Trustees' Report

Policy on reserves

At the year end total reserves carried forward were £308,822 made up of £123,077 restricted funds and £185,745 unrestricted funds of which £95,450 were designated. (2024: Total funds of £245,067 including £70,030 restricted and £175,037 unrestricted funds of which £72,516 were designated). Total funds include £87,597 which could only be realised by disposing of fixed assets. The charity's unrestricted free reserves at 31 March 2025 were £2,698 (2024: £102,365).

The organisation seeks to maintain reserves equivalent to three months' expenditure, based on anticipated expenditure and considering any outgoings of a one-off nature, such as capital spending, which might distort the day-to-day expenditure of the organisation in determining the appropriate level of reserves. This equates to a current reserve target of £98,000.

Any funds beyond this level will be allocated towards service delivery including, but not limited to, the purchase, improvement or development of property to be used for client accommodation.

In line with Charity Commission expectations, the Reserves Policy will be published on DHYP's website.

Residential Property Assets.

As highlighted in Section 2 of this policy, the Charity Commission specifies that tangible fixed assets, such as land and property, should not be classed as reserves. DHYP holds an interest in two residential properties as follows: At 31 March 2025 the charity had one wholly owned residential property, included in the financial statements at depreciated cost of £87,480 and valued at £132,000. Another residential property (subject to loan finance) which benefitted from a grant of £75,000 was purchased after the year end. These assets will not be included in the reserves assessment, but they represent a tangible asset that can be referenced in wider financial planning.

Funds generated beyond the reserves requirement will be set aside to fund service delivery, including the purchase of another property to provide client accommodation.

The level of unrestricted reserves at 31 March 2025 was above the 3-month expenditure target but a significant proportion of these reserves was designated for the purchase and renovation of a further property in Doncaster to provide much-needed, good quality shared accommodation. The purchase of this property was completed in the current financial year.

Designated funds have also been set aside to cover expected unfunded expenditure on the Wellbeing Project next year.

The designation of funds for the property purchase and renovation in 2025/2026 means that the free reserves of £2,698 are considerably below the reserves target. The unrestricted reserves were depleted during the year by the repayment of a loan on a previously restricted property from unrestricted reserves. The property has now been reclassified as an unrestricted asset following the repayment of the associated loan and the subsequent removal of the restriction.

Although free reserves are low, the trustees consider that the charity has sufficient cash to operate as planned, because part of the planned property purchase and renovation has been funded by a loan to be repaid over six years from February 2026 which will then be funded from rents received from the property.

Doncaster Housing for Young People Ltd

Trustees' Report

Principal funding sources

Our floating support and supported lodgings services are commissioned by Doncaster Council, and we receive funding from a range of other organisations for the non-commissioned services we provide.

During 2024-25, funding and grants were gratefully received from the following organisations:

1. Doncaster Council
2. National Lottery Community Fund
3. The Postcode Lottery
4. Lloyds Bank Foundation
5. The Charles & Elsie Sykes Trust
6. The Oliver Borthwick Memorial Trust
7. DCLT
8. Places for People

We also received donations from a range of companies and individuals, including a significant donation from Togel Contractors.

We continued our working relationship with Sheffield Hallam University and Doncaster College providing work placements for students undertaking Social Work, business, counselling and criminology studies. These placements give students vital workplace experience and enrich DHYP through the ideas and initiatives they bring to the organisation.

Plans for future periods

Aims and key objectives for future periods

As noted elsewhere in the trustee report, after the end of the period the charity purchased a further property in Doncaster. The short term plan is to renovate the property for rental to provide much-needed, good quality shared accommodation, and to support a greater number of young people across all our services.

Structure, governance and management

Nature of governing document

Doncaster Housing for Young People Limited is a company limited by guarantee (company registration number 7313040), incorporated on 13th July 2010.

On 1st April 2011 the company acquired the assets and liabilities of Doncaster Housing for Young People, an unincorporated charity founded in 1993, and has carried on the activities in succession to that charity since that date.

The company is a registered charity (registration number 1138554).

Recruitment and appointment of trustees

In accordance with the charity's constitution new trustees are appointed by the existing board of trustees.

The trustees regularly review the composition of the board and recruit new trustees in the light of skills and experience required and available.

Doncaster Housing for Young People Ltd

Trustees' Report

Organisational structure

The overall management and governance of the Charity is carried out by a committee of trustees who are also the directors. The Charity employs a Chief Executive Officer and an operational team to manage all day-to-day operational activities and service provision.

The trustees have responsibility for ensuring the Charity is properly funded through grants and other means and that the services we provide and deliver are for the public benefit in line with our obligations as a charity. The Charity is not allowed to be insolvent and is subject to annual examinations by independent examiners.

Risk Management

We take a pro-active approach to the management of risk and have developed a comprehensive Strategic Risk Register which is reviewed by the Board of Trustees on a quarterly basis, with a range of mitigations in place to manage those risks. For example, a loss of funding is a risk that many charities face and we have put in place an income diversification plan to mitigate that risk and reduce our reliance on individual sources of income. We manage a range of other risks, including risks relating to health & safety, staff retention, data protection and social media.

Doncaster Housing for Young People Ltd

Trustees' Report

Reference and Administrative Details

Trustees	Ms J F Gladden Mr J Jackson Ms A L Poxton Mrs N V Bowler-Smith Mr M C Brennan Mr J P Norman (appointed 24 June 2024) Mrs P L Rylatt (appointed 24 June 2024)
Senior Management Team	Ms M Beck, Chief Executive Officer Ms A S Mckenzie, Client Services Manager
Principal Office	Doncaster Foyer Chequer Road Doncaster South Yorkshire DN1 2AA The charity is incorporated in England & Wales.
Company Registration Number	07313040
Charity Registration Number	1138554
Bankers	Virgin Money 19 St Sepulchre Gate Doncaster South Yorkshire DN1 1SJ
Independent Examiner	Crozier Jones LLP Chartered Certified Accountants and Registered Auditors 9/13 Thorne Road Doncaster South Yorkshire DN1 2HJ

Independent Examiners

Crozier Jones LLP offer themselves for reappointment as Independent Examiners.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Doncaster Housing for Young People Ltd

Trustees' Report

The annual report was approved by the trustees of the charity on 17 November 2025 and signed on its behalf by:



Ms A L Poxton
Trustee



Mr M C Brennan
Trustee

Doncaster Housing for Young People Ltd

Statement of Trustees' Responsibilities


The trustees (who are also the directors of Doncaster Housing for Young People Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 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 apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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.

Approved by the trustees of the charity on 17 November 2025 and signed on its behalf by:


.....
Ms A L Poxton
Trustee


.....
Mr M C Brennan
Trustee

Doncaster Housing for Young People Ltd

Independent Examiner's Report to the trustees of Doncaster Housing for Young People Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 13 to 32.

Respective responsibilities of trustees and examiner

As the charity's trustees of Doncaster Housing for Young People Ltd (and also 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 Doncaster Housing for Young People Ltd 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 your charity's accounts as 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 Doncaster Housing for Young People Ltd's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants which is one of the listed bodies.

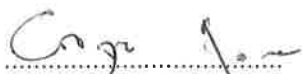
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Doncaster Housing for Young People Ltd 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.

Doncaster Housing for Young People Ltd

Independent Examiner's Report to the trustees of Doncaster Housing for Young People Ltd



M S Grozier MA(Cantab) FCCA FCA CTA
Association of Chartered Certified Accountants

Crozier Jones LLP
Chartered Certified Accountants and Registered Auditors

9/13 Thorne Road
Doncaster
South Yorkshire
DN1 2HJ

17 November 2025

Doncaster Housing for Young People Ltd

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	22,222	-	22,222
Charitable activities	4	83,624	346,349	429,973
Other trading activities	5	4,100	-	4,100
Investment income	6	3,643	-	3,643
Other income	7	62	-	62
Total income		<u>113,651</u>	<u>346,349</u>	<u>460,000</u>
Expenditure on:				
Charitable activities	8	(120,937)	(273,325)	(394,262)
Other expenditure	9	<u>(39)</u>	<u>(1,944)</u>	<u>(1,983)</u>
Total expenditure		<u>(120,976)</u>	<u>(275,269)</u>	<u>(396,245)</u>
Net (expenditure)/income		(7,325)	71,080	63,755
Transfers between funds		<u>18,033</u>	<u>(18,033)</u>	<u>-</u>
Net movement in funds		10,708	53,047	63,755
Reconciliation of funds				
Total funds brought forward		<u>175,037</u>	<u>70,030</u>	<u>245,067</u>
Total funds carried forward	24	<u>185,745</u>	<u>123,077</u>	<u>308,822</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	47,193	-	47,193
Charitable activities	4	104,097	234,480	338,577
Other trading activities	5	5,400	-	5,400
Investment income	6	2,390	-	2,390
Other income	7	11	-	11
Total income		<u>159,091</u>	<u>234,480</u>	<u>393,571</u>
Expenditure on:				
Charitable activities	8	(141,349)	(211,824)	(353,173)
Other expenditure	9	<u>(52)</u>	<u>(1,944)</u>	<u>(1,996)</u>
Total expenditure		<u>(141,401)</u>	<u>(213,768)</u>	<u>(355,169)</u>
Net income		<u>17,690</u>	<u>20,712</u>	<u>38,402</u>
Net movement in funds		17,690	20,712	38,402
Reconciliation of funds				
Total funds brought forward		<u>157,347</u>	<u>49,318</u>	<u>206,665</u>

Doncaster Housing for Young People Ltd

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Total funds carried forward	24	<u>175,037</u>	<u>70,030</u>	<u>245,067</u>

All of the charity's activities derive from continuing operations during the above two periods.

Doncaster Housing for Young People Ltd

(Registration number: 07313040)

Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	17	87,597	89,580
Current assets			
Debtors	18	21,087	18,803
Cash at bank and in hand	19	306,090	212,659
		327,177	231,462
Creditors: Amounts falling due within one year	20	(30,577)	(75,975)
Net current assets		296,600	155,487
Total assets less current liabilities		384,197	245,067
Creditors: Amounts falling due after more than one year	21	(75,375)	-
Net assets		308,822	245,067
Funds of the charity:			
Restricted income funds			
Restricted funds	24	123,077	70,030
Unrestricted income funds			
Unrestricted funds		185,745	175,037
Total funds	24	308,822	245,067

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Doncaster Housing for Young People Ltd

**(Registration number: 07313040)
Balance Sheet as at 31 March 2025**

The financial statements on pages 13 to 32 were approved by the trustees, and authorised for issue on 17 November 2025 and signed on their behalf by:



.....
Ms A L Poxton
Trustee



.....
Mr M C Brennan
Trustee

Doncaster Housing for Young People Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is a charity limited by guarantee England & Wales and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Doncaster Foyer
Chequer Road
Doncaster
South Yorkshire
DN1 2AA

These financial statements were authorised for issue by the trustees on 17 November 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Doncaster Housing for Young People 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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 the income receivable can be measured reliably.

Doncaster Housing for Young People Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on estimated usage.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include those functions which assist the work of the charity but do not directly undertake charitable activities, including admin costs, finance, IT, governance costs and other central functions, and have been allocated to activity cost categories on a basis consistent with the use of resources.

Doncaster Housing for Young People Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including preparation of statutory accounts, independent examination and trustees' meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the performance model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income in the period in which the charity has entitlement to the income and any performance conditions have been met. Grants relating to assets are recognised in full when there is unconditional entitlement to the grant.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

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.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost, and then carried at cost less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% reducing balance basis
Property	50 years straight line

Trade debtors

Trade debtors are amounts due from customers or grant funders for services performed in the ordinary course of business.

Trade debtors are recognised at the settlement amount due less any provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Doncaster Housing for Young People Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefit relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Doncaster Housing for Young People Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Financial instruments

Classification

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 loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2025	2024
		£	£
Donations and legacies;			
Donations from companies, trusts and similar proceeds	15,662	15,662	35,627
Donations from individuals	6,560	6,560	11,566
	<u>22,222</u>	<u>22,222</u>	<u>47,193</u>

As noted in the trustee report the charity benefits from the support and work of volunteers for which it is extremely grateful. In accordance with the charities SORP the economic contribution of general volunteers is not recognised in the accounts.

Doncaster Housing for Young People Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	General £	£	£	£
DCC - Housing related support	-	180,000	180,000	172,298
National Lottery - Reaching Communities	-	71,053	71,053	59,032
Co-op Grant	1,360	-	1,360	811
The Charles and Else Sykes Fund	-	2,250	2,250	750
Oliver Borthwick Memorial Trust	-	3,000	3,000	2,500
Lloyds Bank Foundation Trust	10,417	-	10,417	28,333
Changing Lives	-	-	-	2,509
Homeless Link	-	-	-	2,400
Property rental and similar income from beneficiaries	66,747	-	66,747	69,944
Postcode Lottery	-	75,000	75,000	-
DCLT	-	8,816	8,816	-
DCC - CWB Capital Grant	-	4,730	4,730	-
DCC - Remake Festival Grant	-	1,500	1,500	-
Places for People	5,000	-	5,000	-
South Yorkshire Co - Research	100	-	100	-
	<u>83,624</u>	<u>346,349</u>	<u>429,973</u>	<u>338,577</u>

Government grant income includes grant income above from Doncaster City Council (DCC) and National Lottery and totalled £257,283 (2024: £231,330).

5 Income from other trading activities

	Unrestricted funds	Total 2025	Total 2024
	General £	£	£
Trading income;			
Sales of goods and services	<u>4,100</u>	<u>4,100</u>	<u>5,400</u>
	<u>4,100</u>	<u>4,100</u>	<u>5,400</u>

Doncaster Housing for Young People Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

6 Investment income

	Unrestricted funds		
	General £	Total 2025 £	Total 2024 £
Interest receivable and similar income; Interest receivable on bank deposits	3,643	3,643	2,390

7 Other income

	Unrestricted funds		
	General £	Total 2025 £	Total 2024 £
Other income	62	62	11

Doncaster Housing for Young People Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

8 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total 2025 £	Total 2024 £
Employment costs	203,673	35,942	239,615	208,301
Interest Paid	-	1,295	1,295	3,980
Staff training	1,696	-	1,696	3,256
Volunteer expenses	2,345	-	2,345	1,668
Repairs and renewals	9,188	-	9,188	1,642
Telephone and fax	807	1,113	1,920	2,944
Lodging providers	47,766	-	47,766	47,835
Property Repairs	5,148	-	5,148	4,894
Drop in expenses	1,334	-	1,334	1,372
Grants payable	500	-	500	-
Hardship Fund	2,431	-	2,431	4,289
Sundry expenses	844	69	913	984
Travel and subsistence	5,020	7,238	12,258	4,111
Advertising	-	1,798	1,798	2,468
Payroll services	-	1,120	1,120	829
Legal and professional fees	4,705	12,943	17,648	15,908
Rent and rates	27,046	-	27,046	27,292
Utilities	4,058	-	4,058	6,516
Insurance	4,558	-	4,558	4,128
Computer software and maintenance costs	-	5,345	5,345	4,526
Printing, postage and stationery	-	2,688	2,688	1,959
Bank charges	-	566	566	409
Building capabilities	-	-	-	1,236
Cleaning	697	-	697	431
	<u>321,816</u>	<u>70,117</u>	<u>391,933</u>	<u>350,978</u>

£120,937 (2024 - £141,349) of the above expenditure was attributable to unrestricted funds and £270,996 (2024 - £209,629) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £2,329 (2024 - £2,195) which relate directly to charitable activities. See note 10 for further details.

Doncaster Housing for Young People Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

9 Other expenditure

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 2025 £	Total 2024 £
Depreciation, amortisation and other similar costs		39	1,944	1,983	1,996
		39	1,944	1,983	1,996

10 Analysis of governance and support costs

Governance costs

		Restricted funds £	Total 2025 £	Total 2024 £
Independent examiner fees				
Examination of the financial statements		2,329	2,329	2,195
		2,329	2,329	2,195

Doncaster Housing for Young People Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

11 Grant-making

Analysis of grants

Analysis

Grants to institutions

Grants to
institutions
2025
£

500

The support costs associated with grant-making are £Nil (31 March 2024 - £Nil).

Below are details of material grants made to institutions

Name of institution	Activity	2025 £	2024 £
People Focussed Group	Supporting the homeless	500	-

12 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Operating leases - other assets	23,400	23,400
Depreciation of fixed assets	1,983	1,996

13 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Ms J F Gladden

£43 (2024: £Nil) of expenses were reimbursed to Ms J F Gladden during the year.

The reimbursed expenses were travel expenses.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £470 for the year (2024 - £120).

Doncaster Housing for Young People Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

14 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	214,807	187,809
Social security costs	9,993	7,613
Pension costs	14,815	12,879
	<u>239,615</u>	<u>208,301</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Employee numbers	<u>7</u>	<u>8</u>

The average number of employees on a headcount basis was 11 (2024: 11).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £84,231 (2024 - £79,688).

15 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>2,329</u>	<u>2,195</u>

16 Taxation

The charity is a registered charity and is therefore exempt from taxation on charitable income or gains applied to charitable purposes.

17 Tangible fixed assets

Doncaster Housing for Young People Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2024	97,182	2,323	99,505
At 31 March 2025	97,182	2,323	99,505
Depreciation			
At 1 April 2024	7,758	2,167	9,925
Charge for the year	1,944	39	1,983
At 31 March 2025	9,702	2,206	11,908
Net book value			
At 31 March 2025	87,480	117	87,597
At 31 March 2024	89,424	156	89,580

18 Debtors

	2025 £	2024 £
Trade debtors	17,446	16,854
Prepayments	3,641	1,949
	21,087	18,803

19 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	306,090	212,659

20 Creditors: amounts falling due within one year

	2025 £	2024 £
Other loans	-	45,846
Accruals	2,329	2,194
Deferred income	28,248	27,935
	30,577	75,975

Doncaster Housing for Young People Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

	2025 £	2024 £
Deferred income at 1 April 2024	(27,935)	(30,739)
Resources deferred in the period	(28,248)	(27,935)
Amounts released from previous periods	27,935	30,739
Deferred income at year end	<u>(28,248)</u>	<u>(27,935)</u>

21 Creditors: amounts falling due after one year

	2025 £
Other loans	<u>75,375</u>

22 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Land and buildings		
Within one year	<u>9,150</u>	<u>9,150</u>

23 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £14,815 (2024 - £12,879).

Doncaster Housing for Young People Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

24 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
Core	102,521	113,651	(106,910)	(18,967)	90,295
<i>Designated</i>					
Shared Housing	40,000	-	-	37,000	77,000
Wellbeing	32,516	-	(14,066)	-	18,450
	<u>72,516</u>	<u>-</u>	<u>(14,066)</u>	<u>37,000</u>	<u>95,450</u>
Total Unrestricted funds	<u>175,037</u>	<u>113,651</u>	<u>(120,976)</u>	<u>18,033</u>	<u>185,745</u>
Restricted funds					
Supported Lodgings	12,130	180,000	(173,601)	-	18,529
National Lottery Fund - Progressions	36,627	61,519	(68,609)	-	29,537
Wellbeing Matters	-	11,035	(11,035)	-	-
The Charles And Elsie Sykes Fund	-	2,250	(2,250)	-	-
Employment Skills	-	3,000	(2,989)	-	11
Shared House	21,273	75,000	(3,240)	(18,033)	75,000
Restricted Core	-	13,545	(13,545)	-	-
	<u>70,030</u>	<u>346,349</u>	<u>(275,269)</u>	<u>(18,033)</u>	<u>123,077</u>
Total restricted funds	<u>70,030</u>	<u>346,349</u>	<u>(275,269)</u>	<u>(18,033)</u>	<u>123,077</u>
Total funds	<u>245,067</u>	<u>460,000</u>	<u>(396,245)</u>	<u>-</u>	<u>308,822</u>

Doncaster Housing for Young People Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
Core	103,847	135,758	(118,634)	(18,450)	102,521
<i>Designated</i>					
Shared Housing	40,000	-	-	-	40,000
Wellbeing	13,500	23,333	(22,767)	18,450	32,516
	<u>53,500</u>	<u>23,333</u>	<u>(22,767)</u>	<u>18,450</u>	<u>72,516</u>
Total unrestricted funds	<u>157,347</u>	<u>159,091</u>	<u>(141,401)</u>	<u>-</u>	<u>175,037</u>
Restricted funds					
Supported Lodgings	7,913	172,298	(168,081)	-	12,130
National Lottery Fund - Progressions	4,193	59,032	(26,598)	-	36,627
Oliver Borthwick Memorial Trust	2,100	-	(2,100)	-	-
The Coalfields Regeneration Trust	821	-	(821)	-	-
The Charles And Elsie Sykes Fund	4,000	750	(4,750)	-	-
Charities Aid Foundation	5,494	-	(5,494)	-	-
Shared House	24,797	2,400	(5,924)	-	21,273
	<u>49,318</u>	<u>234,480</u>	<u>(213,768)</u>	<u>-</u>	<u>70,030</u>
Total restricted funds	<u>49,318</u>	<u>234,480</u>	<u>(213,768)</u>	<u>-</u>	<u>70,030</u>
Total funds	<u>206,665</u>	<u>393,571</u>	<u>(355,169)</u>	<u>-</u>	<u>245,067</u>

The transfer from restricted to unrestricted funds was the property fund value following the repayment of the associated property loan and release of the restriction.

Transfers to designated funds represent monies set aside by the trustees for a specific purpose. The charity has designated £77,000 towards the purchase and renovation of a shared house in 2025/2026.

Doncaster Housing for Young People Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

25 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General £	Designated £	£	£
Tangible fixed assets	87,597	-	-	87,597
Current assets	78,073	95,450	153,654	327,177
Current liabilities	-	-	(30,577)	(30,577)
Creditors over 1 year	(75,375)	-	-	(75,375)
Total net assets	<u>90,295</u>	<u>95,450</u>	<u>123,077</u>	<u>308,822</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General £	Designated £	£	£
Tangible fixed assets	156	-	89,424	89,580
Current assets	102,365	82,933	46,164	231,462
Current liabilities	-	(10,417)	(65,558)	(75,975)
Total net assets	<u>102,521</u>	<u>72,516</u>	<u>70,030</u>	<u>245,067</u>

26 Related party transactions

There were no related party transactions in the year.