

**New Dawn New Day Ltd**  
**(A company limited by guarantee)**

**Unaudited Financial Statements**

**Year ended 31st March 2019**

**Charity number: 1034869**

**Company number: 02898859**

**New Dawn New Day Ltd**

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## New Dawn New Day Ltd

### Report of the trustees for the year ended 31st March 2019

The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ending 31st March 2019.

#### Reference and administrative details

Charity Name:	New Dawn New Day Ltd
Charity number:	1034869
Company number:	02898859
Registered Office /:	3 Museum Square, Leicester, LE1 6UF
Independent Examiners:	Celerica Limited, Certified Accountants, First Floor, The Old Chapel 9 Kempson Road, Leicester, LE2 8AN
Bankers	Lloyds TSB Ltd, 7 High Street, Leicester, LE1 4FP

#### Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Fiona Hornsby (Chair) (appointed 17 Jan 19)  
Tammy Ayres (appointed 17 Jan 19)  
Amar Kaur (appointed 17 Jan 19)  
Kathy Oliveira  
Ambrina Trudgill (appointed 17 Jan 19)  
Luise Vassie (appointed 17 Jan 19)  
Susan Waddington (appointed 17 Jan 19)  
Joanne Bowditch (resigned 17 Jan 19)  
Jane Parkinson (Treasurer) (resigned 17 Jan 19)  
Vanessa Bettinson (resigned 1 May 2018)  
Fiona Gingell (resigned 1 May 2018)

**Chief Executive:** Sara Swire

**Company Secretary:** Sara Swire

## **New Dawn New Day Ltd**

### **Report of the trustees for the year ended 31st March 2019 (Continued)**

#### **Structure, Governance and Management**

##### **Governing Document**

The organisation is a charitable company limited by guarantee, incorporated on 16 February 1994 and registered as a charity on 11 March 1994. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

##### **Recruitment and Appointment of the Board of Directors**

The directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Directors. Each representative shall hold office for a period of one year and such appointments terminate at the end of the Annual General Meeting. The Chair, Vice Chair and Treasurer shall be appointed at the first meeting of the Trustees following the AGM.

##### **Trustee Induction and Training**

Trustees are recruited locally and appointed at the Annual General Meeting, advertising in the local and press and utilising networks. Each potential trustee is given a brief which includes information about the organisation, a role description, information about the services and legal responsibilities of trustees / company directors.

Prospective Trustees are required to complete an application form and are then interviewed by the Board. Each new trustee receives a Welcome Pack, which includes more detailed information about the role, the services provided and, trustee responsibilities and information about meetings, sub-groups and relevant policy documents. In-house induction and training is provided. Regular skills audits / training needs analyses are carried out and appropriate training courses identified for trustees to participate in.

##### **Related Parties**

For the period covered by this report New Dawn New Day Ltd currently hold contracts with the following parties:

- Reducing Reoffending Partnership
- Leicestershire County Council
- Ministry of Justice
- Office of the Police and Crime Commissioner for Leicestershire
- Lloyds Bank Foundation for England and Wales
- Mind
- LLR Community Foundation
- Comic Relief

There are no related parties associated with any of the trustees with whom the Centre transacts.

##### **Organisation**

The Board of Directors meets every 6 weeks to discuss the business of the charity, agree and review strategic and operational plans, manage HR issues and to review income, expenditure and financial plans. Planning and review sessions are held at least annually.

A Chief Executive is appointed by the Board of Directors to manage the day-to-day operations of the charity. The charity has volunteers who are supported and supervised by the relevant service manager. An annual review of their work is also carried out.

**Report of the trustees for the year ended 31st March 2019 (Continued)**

**Risk Management**

The Board of Directors conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at each meeting of the Trustees. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

The charity ensures that all appropriate policies and procedures are in place for the effective running of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity and its service users.

**Objectives and Activities**

The charity's objects ('Objects') are specifically restricted to the following:

To promote the benefit and improve the life experiences of women and their families resident in particular but not exclusively in the city of Leicester ("the area of benefit") without distinction of ethnic origins or religious, political or other opinions, by associating authorities in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and other leisure time occupation with the object of improving the conditions of life of the said women and their families in particular those who have need of such facilities by reason of their social and economic circumstances.

New Dawn New Day has worked to promote women's wellbeing for over 30 years and delivers a range of services designed to meet the needs of women and girls, particularly those who have been impacted by trauma.

**We are committed to:**

- Improving women's health and wellbeing, particularly those who face severe and multiple disadvantage or who are victims and survivors of abuse and trauma.
- Improving disadvantaged women's social and economic circumstances.
- Enabling greater social inclusion for women with complex needs.

**We will do this by:**

- Ensuring that women with complex needs have opportunities to enhance their health, wellbeing and personal development as well as their economic and social circumstances.
- Developing quality early intervention services that work with women who are at risk of violence, abuse, exploitation and involvement in the criminal justice system.
- Offering holistic, wraparound, gender-responsive support to meet the multiple needs of women.
- Ensuring our services are trauma-informed.
- Influencing local and national policy and practice to create improvements in services for vulnerable women.
- Being a collaborative, enterprising, sufficiently resourced and sustainable organisation.

**How we work**

We provide holistic, trauma-informed support to women and specialise in working with those who present with complex needs, including criminal justice involved women and women whose circumstances place them at risk of offending.

## **New Dawn New Day Ltd**

### **Report of the trustees for the year ended 31st March 2019 (Continued)**

Women who access our services are referred through the criminal justice services (probation, the police, prison services), social care and safeguarding and other specialist services such as housing and homelessness, mental health, drug and alcohol and domestic and sexual abuse services.

#### **Interventions include**

- Outreach and engagement
- One-to-one social and emotional support, advice and advocacy
- Supported and co-ordinated referral for specialist services such as domestic abuse, substance misuse, mental health, money advice services etc
- Trauma-informed group and psycho-educational programmes (including emotional management, parenting, creative arts and trauma recovery)
- Counselling and psychotherapeutic support
- Education and support into volunteering and employment
- Peer support

#### **The following principles underpin our work:**

- All women have the right to live their lives free from poverty, violence and oppression.
- Women affected by poverty, trauma and abuse have the potential to transform their lives through the provision of a safe environment and high quality, gender responsive, trauma-informed support.
- Women have the right to expect accessible, appropriate and timely support to address their individual needs.
- Women have many needs and no one service can meet the needs of any one woman. We must therefore actively collaborate and work in partnership with other agencies to enable a co-ordinated package of support to be provided.
- Women using our services have the right to have their say in how these services are run and become involved in the development and delivery of these services.

#### **Public Benefit Statement**

The Management Board have considered the general guidance on public benefit issued by the Charity Commission and has taken due regard of that guidance. The Management Board consider that they are satisfied that the charity's activities do provide a wide public social benefit.

#### **Financial Review**

We have continued to attract investment in our services through contracts for services and charitable grants and generated independent income through trading activities such as the provision of private counselling to women in the community and to clients of other organisations.

We have continued to be contracted to provide specialist women's community services for clients of probation services and women who are referred to us under the Women's Out of Court Disposal ("Conditional Caution") project and also this year received a small grant from the Ministry of Justice to provide enhanced support for women who experience severe and multiple disadvantage.

The Lloyds Bank Foundation for England and Wales have continued to support some of our core costs through their Invest programme which has also brought considerable "in-kind" support, including support in recruiting a new team of Trustees. In addition to this we have also continued to receive core funding Comic Relief's Core Strength initiative which is funded by the Government's Tampon Tax Fund.

## **New Dawn New Day Ltd**

### **Report of the trustees for the year ended 31st March 2019 (Continued)**

We have also been involved in 2 county-wide partnerships which have focussed on improving outcomes for women affected by domestic and sexual abuse; a Home Office funded VAWG (Violence Against Women and Girls) Transformation Fund which has involved leading on a project to improve co-ordination, partnership working and customer journey for therapeutic services for survivors of domestic and sexual violence and also a multi-agency complex needs domestic abuse project funded through a Ministry of Housing, Communities and Local Government grant.

Our social enterprise Women's Counselling Service generated a trading income of just over £30,000 representing 10% of our overall income for the year. However, as this has not covered the full costs of running the service we have decided to reduce the delivery of private counselling to women in the community over the next financial year and concentrate further on raising funds to deliver our core services.

Like many small charities we have continued to face considerable financial challenges within the current operating environment and, as a result of this utilised almost £17,100 of our reserves fund this year. However, due to our level of reserves and the contracts and funds we have secured, we are entering into the 2019/20 financial year in a relatively strong position.

#### **Achievements**

In this report we look at how we performed in achieving our aims in the year 1st April 2018 to 31<sup>st</sup> March 2019. Overall, the services and activities taking place during this period reached 272 individual women who accessed a range of interventions.

#### **"Just Women" - Diverting Women from Offending**

"Just Women" is a project that works with women who have come into contact with Criminal Justice Services and are at risk of re-offending. Many of the women we work with are referred by the police following their arrest or by probation services if they are serving a community sentence or have been released on license from prison.

The Just Women project has 2 key elements:

##### **1 Just Women Community Rehabilitation**

Commissioned by DNLR CRC (Derbyshire, Nottinghamshire, Leicestershire and Rutland Community Rehabilitation Company) / Reducing Reoffending Partnership, the community rehabilitation element works with women who are serving community orders or have been released from prison on license. The project works with women who are serving orders with the CRC and women who are referred from the National probation Service.

We deliver a suite of interventions to women across Leicestershire which tackle the most common themes for women who offend, including a 10 week "change programme" which aims to improve women's resilience, confidence and self-esteem. The programme includes sessions on problem solving, communication skills, resolving conflict, coping with challenges, personal boundaries, goal setting and making changes. We also offer specific programmes which address emotional management, parenting and healthy relationships.

Programmes can be delivered to a group of women which allows opportunity for them to receive peer support. We can also work on a flexible, one-to-one basis with women who need it.

**Report of the trustees for the year ended 31st March 2019 (Continued)**

**2 Just Women Conditional Caution Project**

Developed in partnership with Leicestershire Police and the Office for the Police and Crime Commissioner, the conditional caution project focuses on early intervention and diversion, through an "Out of Court Disposal" which aims to not only reduce women's re-offending but to divert women from the courts, probation and ultimately prison.

We act as the single point of contact for all women served with a conditional caution in Leicestershire. We assertively engage with women referred to us and work with them to look at their needs and strengths and develop a support plan. We refer women with substance misuse problems directly into drug and alcohol services and we provide up to 6 one-to-one support sessions to enable the individual to complete the caution thereby avoiding being sent to court and ending up with a criminal conviction.

Women who engage in this service also have the opportunity to be referred into our wider holistic services where they can receive longer term support and access group programmes and counselling.

The project is part of a much wider network of commissioned Women's Services Providers which spans the two regions of East and West Midlands. To the year ending 31 March 2019, we worked with a total of 179 women.

**Leicester Women's Counselling Centre - Supporting Women's Mental Health and Wellbeing**

Leicester Women's Counselling Centre was established at 3 Museum Square in Leicester city centre. During 2018/19 we continued to offer low cost counselling to women and girls in the community and also to deliver our specialist women's domestic violence counselling service.

93 individual women have engaged with the counselling service this year, 22 women being referred for specialist domestic abuse recovery counselling.

**Reserves Policy**

The Board of Trustees has given careful consideration to the requirement for New Dawn New Day to maintain an appropriate level of free reserves, being those funds not invested in fixed assets, designated for specific purposes or otherwise committed.

Our policy on reserves has been designed to protect the charity from uncertainties in funding from statutory and grant making bodies, and other financial risks. Its aim is to ensure that there are sufficient funds to meet all of our contractual obligations, to continue in operation until there has been time to safely and ethically wind down our support to our clients and to allow for time needed to re-organise our operations to meet the contingency.

Due to the nature of the work carried out by New Dawn New Day it is essential that we are able to continue operations for at least 4 months to enable us to meet the ethical requirements of therapeutic and support contracts with clients plus a further 2 months to wind down our administrative structures.

The Trustees have taken into account the level of free reserves required to cover the following risks:

- loss of income as a result of reductions in contracts or services
- failure to achieve agreed and necessary fundraising targets
- the consequences of an event having a major negative reputational impact on the work of the charity

## **New Dawn New Day Ltd**

### **Report of the trustees for the year ended 31st March 2019 (Continued)**

#### **Free Reserves**

Based on this assessment, the Board of Trustees consider it reasonable to hold a minimum financial reserve of £184,440 calculated as follows:

- 6 months operating costs of £140,000
- Redundancy liability for current staff team of £32,440
- Dilapidation costs on 3 Museum Square £12,000

Current free reserves are £185,283 which is slightly over the minimum level of reserves agreed by the Board.

#### **Designated funds**

The £158,818 proceeds from the sale of the freehold of our former premises at 27 Cantrell Road, Leicester, have been specifically designated and ring fenced as a contribution towards the future purchase of a property which will serve as the long-term premises for the charity. Investing in a new women's centre is central to achieving our strategic aims and, through owning a building, we will hope to eventually reduce our ongoing core running costs.

#### **Management and Investment of Reserves**

The board of trustees will monitor the expenditure of reserves on a quarterly basis. The financial reserves and designated fund will be invested in interest-bearing instant access accounts to a maximum of £85,000 in each.

#### **Plans for Future Periods**

Over the next 2 to 3 years we plan on continuing to deliver our specialist rehabilitation services for women serving community sentences. We hope to continue our partnership with our local Community Rehabilitation Company and Police and Crime Commissioner to deliver rehabilitation and diversion services for women who offend and we aim to raise further funds to expand our offer to women who attend these programmes.

Our goal is to generate new sources of income to extend our holistic support service to more women in the community, not just those who are involved in the Criminal Justice System or at risk of offending and our long term aim is develop a new multi-agency Women's Centre for Leicester where women with complex needs can receive a range of services in a safe, trauma informed environment.

We are committed to involving more women in the design and delivery of our services and plan to raise funds to develop peer support, volunteering opportunities and drop-in activities to help women to develop positive and supportive relationships with other women in their community.

We will continue to develop our services in line with trauma-informed principles and will continue to invest in training and support for staff. We are also planning to raise awareness of these principles and ways of working in the wider community for the benefit of women who have experienced trauma.

## New Dawn New Day Ltd

### Report of the trustees for the year ended 31st March 2019 (Continued)

#### Trustees' Responsibilities in Relation to the Unaudited Financial Statements

The trustees are responsible for preparing the Trustees' Report and 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 year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for the year.

In preparing those unaudited financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS102);
- Make judgments 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;
- Prepare the unaudited financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity 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.

The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Independent Examiner

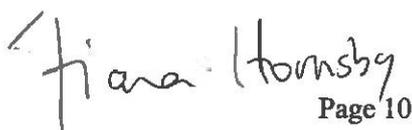
A resolution for the appointment of Celerica Ltd as Independent Examiner to the company will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with Part 15 of the Companies Act 2006 relating to small companies.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2015 (FRS102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Management Committee on, and signed on its behalf by:

Fiona Hornsby (Chair)

  
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Dated: 20/12/19

**NEW DAWN NEW DAY LTD  
(LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINERS' REPORT  
TO THE TRUSTEES OF NEW DAWN NEW DAY LTD  
FOR THE YEAR ENDED 31 MARCH 2019**

We report to the trustees on our examination of the accounts of the company for the year ended 31st March 2019 which are set out on pages 12 to 21.

**Responsibilities and basis of report**

As the charity trustees of the company (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 ourselves 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, we report in respect of our examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out our examination, we have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

We have completed our examination. We can confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 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.
- 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

*Celerica*

CELERICA  
CHARTERED CERTIFIED ACCOUNTANTS  
FIRST FLOOR  
THE OLD CHAPEL  
9 KEMPSON ROAD  
LEICESTER  
LE2 8AN

Dated : 12/12/19

**NEW DAWN NEW DAY LTD  
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES  
(including Income & Expenditure Account)  
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
<b>Income and endowments from:</b>					
Donations and legacies	2	-	-	-	-
Charitable activities	3	54,306	266,378	320,684	282,390
Investments	4	1,101	-	1,101	1,279
Other		-	-	-	-
<b>Total income and endowments</b>		<b>55,407</b>	<b>266,378</b>	<b>321,785</b>	<b>283,669</b>
<b>Expenditure on:</b>					
Raising funds		-	-	-	-
Charitable activities	5	74,848	226,247	301,095	295,662
Other		-	-	-	-
<b>Total expenditure</b>		<b>74,848</b>	<b>226,247</b>	<b>301,095</b>	<b>295,662</b>
<b>Net income</b>		<b>(19,441)</b>	<b>40,131</b>	<b>20,690</b>	<b>(11,993)</b>
Transfers between funds		954	(954)	-	-
<b>Net movement in funds</b>		<b>(18,487)</b>	<b>39,177</b>	<b>20,690</b>	<b>(11,993)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		363,695	1,413	365,108	377,101
<b>Total funds carried forward</b>		<b>345,208</b>	<b>40,590</b>	<b>385,798</b>	<b>365,108</b>

All income and expenditure derive from continuing activities.

The statement of financial activities include all gains and losses recognised during the year.

**NEW DAWN NEW DAY LTD**  
**(LIMITED BY GUARANTEE)**  
Registered company number 02898859 (England & Wales)

**BALANCE SHEET AS AT 31 MARCH 2019**

		2019		2018	
	Note	£	£	£	£
<b>FIXED ASSETS</b>	12		-		
<b>CURRENT ASSETS</b>					
Debtors	13	50,817		34,362	
Cash at bank		338,767		334,045	
Cash in hand		1,389		144	
		<u>390,973</u>		<u>368,551</u>	
<b>CREDITORS: amounts falling due within one year</b>					
Other creditors	14	5,175		3,443	
		<u>5,175</u>		<u>3,443</u>	
<b>NET CURRENT ASSETS</b>			385,798		365,108
<b>NET ASSETS</b>			<u><u>385,798</u></u>		<u><u>365,108</u></u>
<b>FUNDS</b>					
Unrestricted	15		186,390		204,877
Designated	15		158,818		158,818
Restricted	15		40,590		1,413
	16		<u><u>385,798</u></u>		<u><u>365,108</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act for the year ended 31 March 2019.

The members have not required the charitable company to obtain an audit of the financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2016.

The trustees acknowledge their responsibilities for:

- a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of the charitable company as at the end of the financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to charitable company.

These financial statements have been approved in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on

Fiona Hornsby

*Fiona Hornsby 20/12/19*

The notes on pages 14 to 21 form part of these accounts

**NEW DAWN NEW DAY LTD  
(LIMITED BY GUARANTEE)**

**Notes to the financial statements for the year ended 31 March 2019**

**1 Accounting Policies**

**1. Summary of significant accounting policies**

**a General information and basis of preparation**

New Dawn New Day Ltd is a registered charity in England and Wales and also a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity. The address of the charity's head office is given on page 3 of these financial statements. The nature of the charity's operations and principal activities detailed on page 5 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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) 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016, the Financial issued on Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Updated Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value where considered necessary. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

**b Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost 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.

**NEW DAWN NEW DAY LTD  
(LIMITED BY GUARANTEE)**

**Notes to the financial statements for the year ended 31 March 2019 (Continued)**

**1 Accounting Policies (Continued)**

**1. Summary of significant accounting policies (Continued)**

**c Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance of conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. A corresponding amount is recognised in expenditure.

No amount of time is included in the financial statements for volunteer time in line with SORP FRS (102). Further detail is given in the Trustees Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected cost of the sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and "Income from other trading activities". Upon sale, the value of stock is charged against "Income from trading activities" and the proceeds are recognised as "Income from other trading activities". Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until sold. This income is recognised within "Income from other trading activities".

The charity receives various grants in respect of providing its aims and objectives. Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as interest. Interest income is recognised using the effective interest method. Any dividend and rent income is recognised as the charity's right to receive payment is established.

**NEW DAWN NEW DAY LTD  
(LIMITED BY GUARANTEE)**

**Notes to the financial statements for the year ended 31 March 2019 (Continued)**

**1 Accounting Policies (Continued)**

**1. Summary of significant accounting policies (Continued)**

**d Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Cost of raising funds
- Expenditure on charitable activities
- Other expenditure represents those items not falling into the above categories.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

**e Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 6.

**f Tangible fixed assets**

No depreciation is provided on tangible fixed assets. Assets are written off at the time of purchase. This is contrary to the requirements of Financial Reporting Standard Number 15. The trustees consider that these assets will have a small residual value at the end of each financial year.

**g Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**h Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, It is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**i Leases**

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

**j Taxation**

No provision has been made for taxation as the charity's charitable status renders it exempt from UK direct taxation.

**NEW DAWN NEW DAY LTD  
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**Notes to the financial statements for the year ended 31 March 2019 (Continued)**

**1 Accounting Policies (Continued)**

**1. Summary of significant accounting policies (Continued)**

**k Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2 Income from donations and legacies**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Donations	-	-
	-	-

**3 Income from charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2019</b>	<b>2018</b>
			<b>£</b>	<b>£</b>
<b>Procurement arrangements:</b>				
Procurement arrangements	-	-	-	-
<b>Other charitable activities:</b>				
<b>Restricted Funds:</b>				
Comic Relief	-	20,000	20,000	20,033
Reducing reoffending -DNLR CRC	-	107,949	107,949	101,148
Lankelly Chase	-	-	-	-
Office of the Police, Crime and Commissioner for Leicestershire - Out of Court Disposal	-	32,050	32,050	32,050
Big Lottery Fund - Reaching Communities	-	-	-	43,050
Lloyds Foundation for England & Wales	-	24,571	24,571	24,678
Office of the Police, Crime & Commissioner - VAWG No More Project	-	29,280	29,280	-
Leicestershire County Council - Hope Project	-	19,858	19,858	-
MIND - Tampon Tax Fund	-	9,000	9,000	-
Leicestershire & Rutland Community Foundation	-	10,000	10,000	-
Ministry of Justice	-	13,670	13,670	-
<b>Unrestricted Funds:</b>				
General funds including management	23,475	-	23,475	4,505
Counselling (LWCC) - client, volunteer & training	30,831	-	30,831	56,926
	<b>54,306</b>	<b>266,378</b>	<b>320,684</b>	<b>282,390</b>

Income from charitable activities was £320,684 (£282,390 in 2018). £266,378 (2018:£220,959) was attributable to restricted funds and £54,306 (2018: £61,431) was attributed to unrestricted funds.

**NEW DAWN NEW DAY LTD  
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**Notes to the financial statements for the year ended 31 March 2019 (Continued)**

**4 Investment Income**

	<b>Total 2019 £</b>	<b>2018 £</b>
Bank interest received	<b>1,101</b>	<b>1,279</b>
Income from investments for both years are attributed to unrestricted funds.		

**5 Analysis of expenditure on charitable activities**

	<u>Activities undertaken directly</u>	<u>Grant funding of activities</u>	<u>Support costs</u>	<u>Total</u>
General	18,581	-	23,083	41,664
Counselling (LWCC) - client, volunteers and training	11,363	-	21,821	33,184
<b>Restricted Funds:</b>				
Comic Relief	16,619	-	8,783	25,402
Reducing reoffending -DNLR CRC	71,182	-	36,769	107,951
Office of the Police, Crime and Commissioner - Out of Court Disposal	26,140	-	5,293	31,433
Lloyds Foundation for England & Wales	23,496	-	1,269	24,765
Office of the Police, Crime & Commissioner - VAWG No More Project	-	-	7,343	7,343
Leicestershire County Council - Hope Project	13,083	-	2,931	16,014
Ministry of Justice	10,971	-	2,368	13,339
	<b>191,435</b>	<b>-</b>	<b>109,660</b>	<b>301,095</b>

£74,848 (2018: £72,968) of the above costs were related to unrestricted funds.

£226,247 (2018: £222,694) of these costs were related to restricted funds.

**6 Allocation of support costs**

	<u>Information Governance</u>	<u>Technology</u>	<u>Office Costs</u>	<u>Pension Contributions</u>	<u>Other</u>	<u>Total</u>
<b>Unrestricted Funds:</b>						
General	633	5,159	9,170	1,221	6,900	23,083
Counselling (LWCC/Solace) - - client, volunteer & training	192	1,007	2,099	110	18,413	21,821
<b>Restricted Funds:</b>						
Comic Relief	-	196	-	899	7,688	8,783
DNLR - CRC - Just Women	1,018	6,499	18,185	3,739	7,328	36,769
Office of the Police, Crime and Commissioner for Leicestershire - Conditional Caution	77	1,575	1,317	1,687	637	5,293
Lloyds Foundation for England & Wales	-	-	-	1,269	-	1,269
Office of the Police, Crime & Commissioner - VAWG No More Project	-	-	1,220	-	6,123	7,343
MHCLG - Hope Project	-	200	1,635	603	493	2,931
Ministry of Justice	-	120	1,360	601	287	2,368
	<b>1,920</b>	<b>14,756</b>	<b>34,986</b>	<b>10,129</b>	<b>47,869</b>	<b>109,660</b>

**NEW DAWN NEW DAY LTD  
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**Notes to the financial statements for the year ended 31 March 2019 (Continued)**

<b>7 Governance costs</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Independent examination fees	1,920	1,748
Other	-	-
	<u>1,920</u>	<u>1,748</u>

<b>8 Net Income / (expenditure) for the year</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
This is stated after charging: Independent Examiners Fees	<u>1,920</u>	<u>1,748</u>

**9 Independent Examiners remuneration**

The independent examiner's fees amounts to £1,920 (2018: £1,748).

**10 Trustees and key management personnel remuneration and expenses**

The trustees received no remuneration, or expenses reimbursed during the year. (2018: Nil)

**11 Staff costs and employee benefits**

	<b>2019</b>	<b>2019</b>	<b>2018</b>	<b>2018</b>
	<b>Number</b>	<b>Full Time Equivalent</b>	<b>Number</b>	<b>Full Time Equivalent</b>
Charitable activities	7	6	7	6
Management and administration	1	1	1	1
	<u>8</u>	<u>7</u>	<u>8</u>	<u>7</u>

The total staff costs and employee benefits were as follows:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Wages and salaries	175,549	182,539
Pension contributions - defined contribution scheme	10,129	9,668
Social security costs	13,527	13,720
	<u>199,205</u>	<u>205,927</u>

**12 Fixed assets**

	Freehold land & buildings £	Computer equipment £	Fixtures & fittings £	Total £
<b>COST:</b>				
As at 31st March 2018 and 2019	<u>-</u>	<u>10,954</u>	<u>24,608</u>	<u>35,562</u>
<b>DEPRECIATION:</b>				
As at 31st March 2018 and 2019	<u>-</u>	<u>(10,954)</u>	<u>(24,608)</u>	<u>(35,562)</u>
<b>NET BOOK VALUE:</b>				
As at 31st March 2018 and 2019	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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**Notes to the financial statements for the year ended 31 March 2019 (Continued)**

**13 Debtors**

	2019	2018
	£	£
Trade debtors	44,967	28,512
Other debtors	5,850	5,850
	<b>50,817</b>	<b>34,362</b>

**14 Creditors: Amounts falling due within one year**

	2019	2018
	£	£
Trade creditors	1,885	1,695
Accruals and deferred income	1,748	1,748
Other creditors	1,542	-
	<b>5,175</b>	<b>3,443</b>

**15 Fund reconciliation**

	<u>Balance</u> <u>01.04.18</u>	<u>Income</u>	<u>Transfers</u>	<u>Expenditure</u>	<u>Balance at</u> <u>31.03.19</u>
General	202,371	24,576	954	(41,664)	186,237
Counselling (LWCC) - client - volunteer & training plus contract funding	2,506	30,831	-	(33,184)	153
<b>Designated Funds:</b>			-		
Property sale surplus	158,818	-	-	-	158,818
<b>Restricted Funds:</b>			-		
Comic Relief	8,126	20,000	-	(25,402)	2,724
Reducing reoffending -DNLRC	4,544	107,949	-	(107,951)	4,542
Lankelly Chase	954	-	(954)	-	-
Office of the Police & Crime Commissioner for Leics - Out of court disposal	-	32,050	-	(31,433)	617
Lloyds Bank Foundation for England and Wales	1,547	24,571	-	(24,765)	1,353
Office of the Police, Crime & Commissioner - VAWG No More Project	(13,758)	29,280	-	(7,343)	8,179
Leicestershire County Council - Hope Project	-	19,858	-	(16,014)	3,844
MIND - Tampon Tax Fund	-	9,000	-	-	9,000
Leicestershire & Rutland Community Foundation	-	10,000	-	-	10,000
Ministry of Justice	-	13,670	-	(13,339)	331
Fundraising & other income	-	-	-	-	-
	<b>365,108</b>	<b>321,785</b>	<b>-</b>	<b>(301,095)</b>	<b>385,798</b>

**NEW DAWN NEW DAY LTD  
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**Notes to the financial statements for the year ended 31 March 2019 (Continued)**

**16 Analysis of net assets between funds**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	-	-	-
Cash and current investments	186,390	158,818	40,590	385,798
Creditors more than one year	-	-	-	-
	<b><u>186,390</u></b>	<b><u>158,818</u></b>	<b><u>40,590</u></b>	<b><u>385,798</u></b>

**17 Leases**

**Operating leases - lessee**

Finance leases primarily relate to the rental of treatment rooms and office.

Total future minimum finance lease payments are as follows:

	2019 £	2018 £
Not later than one year	24,050	22,200
Later than one and not later than five years	-	24,050
Later than five years	-	-
	<b><u>24,050</u></b>	<b><u>46,250</u></b>

**18 Pension and other post-retirement benefits**

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the year was £10,129 (2018: £10,102).

**19 Financial commitments**

Total financial commitments, guarantees and contingencies which are not included in the balance sheet amount to £24,050 (2018: £46,250).

**20 Related party transactions**

There are no related party transactions during the year (2018: None).

