

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

Unaudited Financial Statements

Year ended 31st March 2021

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 2021

The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ending 31st March 2020.

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:

Tammy Ayres
Lucy Baldwin (appointed 25 February 2021)
Wendy Kerr (appointed 25 February 2021)
Thomas Gill (appointed 25 February 2021)
Fiona Hornsby (retired 19 November 2020)
Priti Lodhiya (appointed 25 February 2021)
Kathy Oliveira (retired 27 May 2021)
Luise Vassie
Susan Waddington (retired 25 February 2021)
Alison Weatherley

Chief Executive: Sara Swire

Company Secretary: Sara Swire

New Dawn New Day Ltd
Report of the trustees for the year ended 31st March 2021 (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 (AGM). 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 AGM, advertising in the local press and utilising networks. Each potential trustee is given a brief which includes a role description and information about the organisation and 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 are provided. Regular skills audits / training needs analysis 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 held contracts with the following parties:

- | | |
|--|----------------------------------|
| • Reducing Reoffending Partnership | • The National Lottery Fund |
| • Leicestershire County Council | • Mind |
| • Ministry of Justice | • LLR Community Foundation |
| • Office of the Police and Crime Commissioner for Leicestershire | • Futures (European Social Fund) |
| • The Wesleyan Foundation | • The Postcode Lottery Trust |
| | • Clinks |

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

New Dawn New Day Ltd
Report of the trustees for the year ended 31st March 2021 (Continued)

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.

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 reviewed regularly by the Trustees and updated as necessary. 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.

New Dawn New Day Ltd
Report of the trustees for the year ended 31st March 2021 (Continued)

- 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.

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

- One-to-one social and emotional support, advice, and advocacy
- Supported and coordinated 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 Trustees have considered the general guidance on public benefit issued by the Charity Commission and has taken due regard of that guidance. The Trustees consider that they are satisfied that the charity's activities do provide a wide public social benefit.

New Dawn New Day Ltd
Report of the trustees for the year ended 31st March 2021 (Continued)

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 delivery of training.

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 project.

We have also been involved in a county-wide partnership which have focussed on improving outcomes for women affected by domestic abuse; the Hope Project a multi-agency complex needs domestic abuse project funded through a Ministry of Housing, Communities and Local Government grant and managed by Leicestershire County Council.

We have also continued to receive support from the National Lottery Community Fund to deliver the "Our Place" project. This funding supports us to develop a wider range of women's centre services and support greater involvement of women in the development and delivery of our services.

We secured 2nd rounds of European Social Fund support through a grant with Futures to offer women support to train as volunteers and peer mentors and receive help getting into work and further training.

We also secured the support of two new charitable funders, the Wesleyan Foundation, Leicestershire and Rutland Community Foundation and the Postcode Lottery Trust, all of which awarded a year's funding to deliver therapeutic and peer support to women affected by trauma.

With the advent of Covid19 we were able to secure some additional emergency funding through the National Lottery, Clinks (the national infrastructure organisation which supports VCS organisations working in the criminal justice field), Mind (funding from the Department of Health and Social Care Coronavirus Response fund), and the Ministry of Justice. These additional funds enabled us to move to remote working and supported us to refurbish our building in response to Covid safety requirements. This has enabled us to carry on delivering our service at full capacity for the year and also funded additional work providing support for women's mental health and wellbeing throughout the pandemic.

Achievements

The past two years have been a time of immense change for us all. Our lifestyles, the way we work and socialise, have been subject to drastic change in response to the Pandemic.

At New Dawn New Day, we know that the concept of change can bring up various responses, both positive and negative, in all of us. Rising to the immense challenges presented by the need to adapt to the Pandemic, the changes that we have been through have been transformative. This transformation has allowed us to emerge as a stronger, future proof organisation, with the power to deliver more accessible, beneficial services that make a real and lasting difference in the lives of our clients.

This report focuses on how well we achieved our aims between 1st April 2020 – 31st March 2021. Our services and activities reached a total of 292 individual women, with 216 women referred through the Probation Service and the Police, 62 women reached through the Hope Project, 21 women attended online trauma therapy groups, 27 women completed our Help Yourself, Helping Others programme, 120 women took part in a range of activities and peer support through the Our Place Project, 87 women received telephone and online mental

New Dawn New Day Ltd
Report of the trustees for the year ended 31st March 2021 (Continued)

health support and we recruited and trained 43 new volunteers, 19 of which were women who had benefitted from our services.

Just Women Project – Diverting Women from Offending

Our Just Women Project is tailored to women who are involved with the criminal justice system and are at risk of reoffending. A woman's journey with New Dawn New Day may begin following her arrest and referral by the Police, or as part of her probation if she is serving a community sentence or has been released from prison on license.

Just Women Community Rehabilitation Services

The past 6 months in particular have been an exciting time for development with our Just Women Project and our relationship with Probation Services. Following private Probation services reintegration with Government run services, our probation colleagues have adapted to many changes in how they work, and how they refer into our service. Thanks to our strong, long-standing partnership with Probation, we have navigated these changes alongside them to ensure the smooth continuation of referrals into our service.

Continuing our theme of change, in June 2021 New Dawn New Day entered into partnership with Changing Lives to fulfil our contract with the Ministry of Justice. Changing Lives are a nationwide service working with vulnerable people, including those with CJS involvement. We have found this partnership to be beneficial and are enjoying an excellent working relationship thanks to the alignment in both of our organisation's aims and values.

A woman referred into our Just Women Project will begin her involvement with a full assessment of her immediate needs. A plan will be drawn up between her and her Practitioner detailing the aims of their work together and how they will achieve this. Her Practitioner will also offer support with many of the immediate needs women referred into our service present with, such as accommodation, mental health and substance misuse need. This may involve advocating on her behalf and assisting with navigating services (Housing or Social Services for example) or signposting to local specialised services (such as drug and alcohol services). The Practitioner may work with the woman in one-to-one appointments, or as part of group work, depending on what they agree will be most beneficial to her progress.

To the year ending 31 March 2021, we worked with a total of 109 women referred via Probation.

Just Women Out of Court Disposal

Our Out of Court Disposal Project was developed in partnership with Leicestershire Police and Office for the Police and Crime Commissioner. The Project offers an opportunity for women to be diverted from the court system following arrest, and instead receive early intervention and support, reducing the likelihood of further offending.

New Dawn New Day covers the entirety of Leicestershire for all women served with a Conditional Caution. For many of the women referred into our service this way, it may be their first arrest and they often arrive feeling mistrustful, fearful, or angry. Their journey with us consists of an initial assessment of needs with a Practitioner, including addressing immediate needs as with women referred through Probation. The Practitioner will then work with the woman for up to six sessions to complete the Police Conditional Caution, thereby avoiding being sent to court and receiving a criminal conviction. Once the PCC is complete, the woman can choose to continue receiving support through our other projects on a voluntary basis.

In October 2020, we developed a Community Resolution route for women referred by Police following arrest, who were regarded as perpetrators of domestic abuse. In the overwhelming majority of these cases, the women themselves were actually victims of Domestic Abuse. We support women referred on a Community Resolution initially for one compulsory session, with a view to continue voluntarily, and are able to offer the same tailored

New Dawn New Day Ltd
Report of the trustees for the year ended 31st March 2021 (Continued)

support and chance to continue working with us as women referred on a PCC. All women working with us have the opportunity to be referred to our specialist in house Independent Domestic Violence Advisor, who can support them with assessing their options, fleeing an abusive relationship and accessing refuge when needed.

To the year ending 31 March 2021, we worked with a total of 61 women referred on a Conditional Caution, and 46 women referred on a Community Resolution.

Our Place

Our Place Project was developed in response to our increasing commitment to develop holistic, trauma-informed services for women. Any woman referred into our service has the option to voluntarily take part in the project, which focuses on nurturing our New Dawn New Day community and providing opportunities for our clients.

Through this project, women can access ongoing support from a Peer Mentor or Volunteer, in the form of weekly check ins. They can also train to be a Peer Mentor themselves, receiving a package of comprehensive training and ongoing support to be able to work with other women referred into our service. We know that Peer support is incredibly effective, particularly when women are mistrustful of professionals and have had negative experiences with services in the past.

Our Place also provides a range of workshops and sessions, facilitated by volunteers, covering a diverse range of interests and activities. We have hosted yoga, mindfulness, tai chi and exercise classes. We currently run a popular Women's Group, which provides an opportunity for women using our service to socialise and offer support to one another. From this group we also developed a book club and film club. During the start of the Pandemic, we moved our popular arts and crafts sessions online, providing equipment and materials through the post for our clients.

Between April 2020 and March 2021, Our Place has worked with 120 women offering one-to-one and group support along with opportunities to participate through volunteering. During the year 19 women trained to become peer mentors and a further 24 volunteers from the wider community were recruited as volunteers to support our projects and activities.

Help Yourself, Helping Others

During the year we also secured 2 short term European Social Fund Grants via a community grants project run by Futures. The funding enabled us to develop a new programme called Help Yourself, Helping Others. Many of the women we work with had expressed an interest in wanting to eventually work in the type of service offered by New Dawn New Day and other caring professions, with many speaking of wanting to "give something back". This trauma-informed programme was developed in response to this and to help women understand the barriers they experienced due to the impact of trauma in their lives, how to use their skills and life experiences to help others and how to care for and support their own wellbeing in the process. 27 women completed the programme and 19 went on to become peer mentors supporting others in our services.

The Hope Project

The Hope project is multi-agency and multi-disciplinary project working to support victims and survivors of domestic abuse who have multiple and complex needs. Project partners include Leicestershire County Council Public Health, Women's Aid Leicestershire Ltd, Panahghar and Turning Point. The project provides a complex needs refuge, specialist accommodation provided for BAME women, wraparound community support and targeted mental health and substance misuse treatment. New Dawn New Day's role is to lead

New Dawn New Day Ltd
Report of the trustees for the year ended 31st March 2021 (Continued)

the multi-disciplinary practice team and to deliver the Women's Emotional Management Programme, a trauma-responsive psychoeducational programme which focusses on supporting women to explore the links between trauma, emotional management, and mental health.

To the year ending 31 March 2021, 62 women completed the Women's Emotional Management programme, 43 attending groups and 19 receiving support on a one-to-one basis. All 62 showed improved understanding of the impact trauma has had on their lives, wellbeing, and relationships. 12 went on to train as peer mentors and 5 have used their lived experience to co-facilitate programme sessions at new Dawn New Day.

Mental Health Support

This year we received funding from Mind through their Coronavirus Mental Health Response Fund for England which was supported by the Department for Health and Social Care. The funding enabled us to provide additional help to support women's mental health and wellbeing during the pandemic. The funding enabled us to recruit an additional paid member of staff and to recruit and train more volunteers to provide telephone based and online support for women whose mental health was being impacted by the pandemic restrictions. Through this project we provided additional support to 87 women.

Therapeutic Services

This year, thanks to a grant from the Wesleyan Foundation, we were able to continue the delivery of our Women's Trauma Recovery Groups. In response to the pandemic, we were able to move the groups online and continued to offer a safe space for women to meet as a group and receive support to process their experiences and recover from the trauma of domestic abuse. Between April 2020 and March 2021, we delivered 5 x 12 session therapy groups, supporting 21 women.

Peer Support

A grant from the Leicestershire and Rutland Community Foundation has supported the continuation of our Women's Peer Support group, which has been a lifeline for women during the pandemic. The women meet online each week, and they offer informal peer support to each other outside of these sessions. In addition to this group, a grant from the Postcode Lottery trust enabled us to recruit a paid peer support worker who provided one-to-one social and emotional support to women. Over the course of the year a total of 29 women accessed peer support through the women's group and one-to-one from our peer support worker. 15 of these women went on to become involved in further group activities and one went on to train as a volunteer peer mentor.

How we have adapted to the Covid19 Pandemic

Our response to working in the wake of the Pandemic has presented many opportunities for change and transformation of our services. During lockdown, we temporarily made the decision to deliver our services remotely, via phone and online appointments. We found that by offering appointments this way, we were able to engage women who had previously struggled to attend appointments in person, due to high anxiety about travelling or attending, or childcare/work commitments. We have continued to offer appointments via phone, online, outside 'walk and talks' on the beautiful green in front of our building, as well as inside our building in one of our cosy meeting rooms.

Prior to the Pandemic, our centre was a bustling hub of activity, with clients, staff, volunteers, probation practitioners, workers from other agencies in and out of the building each day. We have committed to making our building as covid secure as possible, due to the high risk of transmission when working with our population, the majority of whom are exempt from mask wearing and may have chosen not to be vaccinated. We have invested in professional health and safety advice which has enabled us to develop a robust Covid19 risk assessment and mitigation plan and helped us to adapt to the changing landscape over the last 18 months. These

measures are to reduce the risk of transmission to our clients and staff team, and to ensure the continuation of our service should any staff members fall ill.

We achieved this by adopting a continued approach to flexible working, which benefits both our staff and organisation, and ensures that we have office and client meeting space available while adhering to our covid

health and safety guidelines. Through a number of Covid Emergency grants we have been able to invest in new IT systems, including video-conferencing facilities and we have installed new hygiene equipment, including sanitising stations, hands free locking and alarm systems and wipe clean furniture. We encourage the wearing of masks inside our building, and spray down surfaces after each appointment with an anti-viral spray. We ensure that our building is well ventilated when possible, and have invested in hospital grade air purification technology, which improves the quality of the air in meeting spaces. Balancing a trauma-informed approach with increased health and safety requirements was challenging, but we are confident that our measures provide improved feelings of safety for our staff team, clients and any visitors to the building, as well as future proofing our organisation in the case of any further covid restrictions.

We have reviewed our strategic development plans in the light of the new operating environment. We had to abandon some of our trading activities such as room hire and holding in-person events which had an impact on our trading income. However, being able to access some of the Covid Emergency funding available to the voluntary sector did result in us increasing our turnover and service levels over the course of the pandemic.

Case Study - Sophia

Sophia was referred to New Dawn New Day by her Probation Practitioner for support. Aged 20, she was identified with varying degrees of mental and physical health needs including Emotionally Unstable Personality Disorder, Anxiety, Depression, Self-Harm, mobility issues and Non-Epileptic Attack Disorder which is triggered by stress. Sophia was also assessed to be a risk to staff and warned she can become aggressive when challenged.

Sophia met with her Women's Services Practitioner to complete an initial assessment in person at the centre and discussed how best she could be supported. In addition to her mental health and social support needs, her Practitioner also learned that Sophia had sensory needs and enjoyed drawing in her spare time. To commence support, they decided to begin with the Women's Emotional Management programme on a one-to-one basis and encouraged Sophia to get creative in their sessions. Sessions included work on emotions, trauma and its impact, coping strategies, and communicating effectively with others.

Sophia is engaging really well over the longer term with New Dawn New Day and plans to complete some additional work exploring healthier relationships and taking part in further activities and opportunities at our Women's Centre.

Sophia told us that she felt listened to by her Practitioner who was attentive and understanding when she explained the trauma she had experienced along with the impact this has had on her wellbeing. She also told us that she feels safe when attending her sessions at New Dawn New Day and really enjoys coming each week. Her favourite activity they have completed together so far, has been the tree of transformation which looks at previous trauma, goals for the future and support in place. Sophia got very creative in this session, designing a very colourful tree, and even adding some drawings of her pets. Sophia liked this activity as it reminded her how far she has already come. She proudly took this home with her and hung it on the wall as a continued reminder of her achievements.

New Dawn New Day Ltd
Report of the trustees for the year ended 31st March 2021 (Continued)

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 and 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

Designated funds

The £158,818 proceeds from the sale of the freehold of our former premises 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. As part of our revised strategy we intend to review our accommodation needs and plans for the future over the next 12 months.

Free Reserves

Based on this assessment, the Board of Trustees consider it reasonable to hold a minimum financial reserve of £205,000 calculated as follows:

- 3 months operating costs of £120,000
- Redundancy liability for current staff team of £34,500
- Lease liability £34,000
- Dilapidation costs on 3 Museum Square £12,000
- Supplier contract obligations £4,500

Free reserves as of 31 March 2021 are £196,498.

Plans for Future Periods

2020 saw the beginning of planned changes to the probation service, whereby the management of offenders was transferred back into the National Probation Service in June 2021. New Dawn New Day qualified as a provider on the Ministry of Justice's Dynamic Purchasing Framework with a view to securing a new contract to deliver women's services in Leicestershire.

New Dawn New Day Ltd
Report of the trustees for the year ended 31st March 2021 (Continued)

Given the size of the eventual contract and the MoJ's financial thresholds for providers, New Dawn New Day were not able to bid a sole provider so sought out a new partnership with the national Charity Changing Lives.

Changing Lives won the contract to deliver Leicestershire's Women's probation services and subcontract the delivery of all women's community services to New Dawn New Day. We are delighted to have entered into this new partnership and to have been awarded a new five-year contract which will provide significant level of financial stability over the next few years.

2018 saw the launch of the national Female Offender Strategy which commits the government to building on specialist, trauma-informed and gender responsive support for women and during 2020/21 we have been involved in the development of a new local Female Offender strategy for Leicestershire. There has been a strong commitment from the Office of the Police and Crime Commissioner for Leicestershire and the National Probation Service in the East Midlands to support its implementation. With this in mind, we will seek to continue offering our specialist rehabilitation services for women serving community sentences and women on Out of Court Disposals.

We have adapted well to the constraints of the Covid19 pandemic and since March 2020 we have continued to deliver the majority of our services remotely, offering telephone support and group programmes and training via video-conferencing. We have been able to secure some additional Covid19 emergency funding which has gone a considerable way to support this as well as providing additional funds for much needed services.

We are expecting the coming years to be challenging with increasing demands on our service and greater competition for funds. We will continue to seek the support of charitable trusts and foundations 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 to work with a range of service providers to 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 also committed to involving more women in the design and delivery of our services and plan to raise further 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 and trauma-responsive 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 2021 (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:

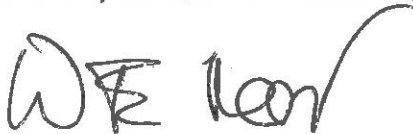
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS102);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statement;
- 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 (FRS102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on, and signed on its behalf by:



Wendy Kerr (Chair)

Dated: 14/12/21

**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 2021**

We report on the accounts of New Dawn New Day Limited for the year ended 31st March 2021 which are set out on pages 16 to 25.

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 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 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 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 preparing their accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS 102)

We have no concerns and have come across no other matters in connection with examination to which attention should be drawn in this report in order 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 : 14th December 2021

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

**STATEMENT OF FINANCIAL ACTIVITIES
(including Income & Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:					
Donations and legacies	2	650	-	650	1,972
Charitable activities	3	10,121	468,442	478,563	325,928
Investments	4	1,187	-	1,187	1,150
Other income:		-	-	-	-
Total income and endowments		11,958	468,442	480,400	329,050
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	5	(297)	402,658	402,361	328,807
Other		-	-	-	-
Total expenditure		(297)	402,658	402,361	328,807
Net income		12,255	65,784	78,039	243
Transfers between funds		-	-	-	-
Net movement in funds		12,255	65,784	78,039	243
Reconciliation of funds:					
Total funds brought forward		343,061	42,980	386,041	385,798
Total funds carried forward		355,316	108,764	464,080	386,041

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 2021

		2021	2020
	Note	£	£
FIXED ASSETS	12		-
CURRENT ASSETS			
Debtors & prepayments	13	76,533	92,451
Cash at bank		416,114	317,304
Cash in hand		-	-
		<u>492,647</u>	<u>409,755</u>
CREDITORS: amounts falling due within one year			
Other creditors	14	<u>28,567</u>	<u>23,714</u>
		28,567	23,714
NET CURRENT ASSETS		464,080	386,041
NET ASSETS		<u><u>464,080</u></u>	<u><u>386,041</u></u>
FUNDS			
Unrestricted	15	196,498	184,243
Designated	15	158,818	158,818
Restricted	15	108,764	42,980
	16	<u><u>464,080</u></u>	<u><u>386,041</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act for the year ended 31 March 2021.

The members have not required the charitable company to obtain an audit of the financial statements for the year ended 31 March 2021 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 14/12/21 and signed on their behalf by:


Wendy Kerr

The notes on pages 18 to 25 form part of these accounts

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

Notes to the financial statements for the year ended 31 March 2021

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.

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 2021 (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 2021 (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
(LIMITED BY GUARANTEE)**

Notes to the financial statements for the year ended 31 March 2021 (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

	2021	2020
	£	£
Donations	650	1,972
	<u>650</u>	<u>1,972</u>

3 Income from charitable activities

	Unrestricted	Restricted	Total	2020
			2021	£
			£	£
Procurement arrangements:				
Procurement arrangements	-	-	-	-
Other charitable activities:				
Restricted Funds:				
Comic Relief	-	-	-	-
Reducing reoffending partnership	-	88,433	88,433	99,309
Clinks - Covid response	-	5,011	5,011	-
National Lottery Fund - Our Place	-	120,209	120,209	64,102
Office of the Police, Crime and Commissioner for Leicestershire - Out of Court Disposal	-	36,697	36,697	32,050
Office of the Police, Crime & Commissioner - VAWG No More Project	-	-	-	26,883
Leicestershire County Council - Hope Project	-	64,865	64,865	57,710
MIND - Tampon Tax Fund	-	-	-	2,000
Leicestershire & Rutland Community Foundation	-	-	-	9,992
Ministry of Justice - Women's services costs	-	31,250	31,250	-
Futures (ESF) - Help yourself, helping others	-	33,985	33,985	4,731
Wesleyan Foundation	-	-	-	10,000
Office of the Police & Crime Commissioner & Ministry of Justice - Covid	-	13,566	13,566	-
Office of the Police & Crime Commissioner - Therapy	-	6,250	6,250	-
MIND - Covid Emergency	-	37,116	37,116	-
Postcode community trust - New Directions	-	18,925	18,925	-
National Lottery Fund - Covid Funding	-	12,135	12,135	-
Unrestricted Funds:				
General funds including management	10,121	-	10,121	11,041
Counselling (LWCC) - client, volunteer & training	-	-	-	8,110
	<u>10,121</u>	<u>468,442</u>	<u>478,563</u>	<u>325,928</u>

Income from charitable activities was £478,563 (£325,928 in 2020). £468,442 (2020:£306,777) was attributable to restricted funds and £10,121 (2020: £19,151) was attributed to unrestricted funds.

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

Notes to the financial statements for the year ended 31 March 2021 (Continued)

4 Investment Income

	Total 2021 £	2020 £
Bank interest received	1,187	1,150
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 funds including management	(4,000)	-	3,703	(297)
Counselling (LWCC) - client, volunteers and training	-	-	-	-
Restricted Funds:				
Comic Relief	-	-	-	-
Reducing reoffending partnership	57,740	-	13,923	71,663
National Lottery Fund - Our Place	81,061	-	14,239	95,300
Clinks - Covid response	4,747	-	264	5,011
Office of the Police, Crime and Commissioner for Leicestershire - Out of Court Disposal	19,623	-	5,054	24,677
Lloyds Foundation for England & Wales	-	-	-	-
Office of the Police, Crime & Commissioner - VAWG No More Project	-	-	-	-
Leicestershire County Council - Hope Project	55,219	-	9,646	64,865
MIND - Tampon Tax Fund	-	-	-	-
Leicestershire & Rutland Community Foundation	6,815	-	1,904	8,719
Ministry of Justice - Women's services costs	26,027	-	747	26,774
Futures (ESF) - Help yourself, helping others	23,758	-	11,261	35,019
Wesleyan Foundation	7,811	-	2,189	10,000
Office of the Police & Crime Commissioner & Ministry of Justice - Covid	12,194	-	1,372	13,566
Office of the Police & Crime Commissioner - Therapy	-	-	-	-
MIND - Covid Emergency	15,178	-	8,338	23,516
Postcode community trust - New Directions	8,343	-	3,070	11,413
National Lottery Fund - Covid Funding	2,733	-	9,402	12,135
	<u>317,249</u>	<u>-</u>	<u>85,112</u>	<u>402,361</u>

£(297) (2020: £16,920) of the above costs were related to unrestricted funds.

£402,658 (2020: £304,387) of these costs were related to restricted funds.

6 Allocation of support costs

	<u>Governance</u>	<u>Information Technology</u>	<u>Office Costs</u>	<u>Pension Contributions</u>	<u>Other</u>	<u>Total</u>
Unrestricted Funds:						
General funds including management	-	-	-	-	3,703	3,703
Counselling (LWCC) - - client, volunteer & training	-	-	-	-	-	-
Restricted Funds:						
Comic Relief	-	-	-	-	-	-
Reducing reoffending partnership	250	2,882	3,672	3,124	3,995	13,923
National Lottery Fund - Our Place	343	2,761	3,383	4,318	3,434	14,239
Clinks - Covid response	-	-	-	264	-	264
Office of the Police, Crime and Commissioner for Leicestershire - Conditional Caution	92	766	1,588	1,089	1,519	5,054
Lloyds Foundation for England & Wales	-	-	-	-	-	-
Office of the Police, Crime & Commissioner - VAWG No More Project	-	-	-	-	-	-
Leicestershire County Council - Hope Project	179	972	4,482	2,570	1,443	9,646
MIND - Tampon Tax Fund	-	-	-	-	-	-
Leicestershire & Rutland Community Foundation	-	-	1,393	375	136	1,904
Ministry of Justice - Women's services costs	-	-	-	747	-	747
Futures (ESF) - Help yourself, helping others	122	1,392	7,187	1,292	1,268	11,261
Wesleyan Foundation	-	-	1,073	72	1,044	2,189
Office of the Police & Crime Commissioner & Ministry of Justice - Covid	-	489	722	-	161	1,372
Office of the Police & Crime Commissioner - Therapy	-	-	-	-	-	-
MIND - Covid Emergency	107	1,993	3,417	830	1,991	8,338
Postcode community trust - New Directions	16	1,038	1,000	431	585	3,070
National Lottery Fund - Covid Funding	-	3,434	5,820	148	-	9,402
	<u>1,110</u>	<u>15,727</u>	<u>33,737</u>	<u>15,260</u>	<u>19,278</u>	<u>85,112</u>

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

Notes to the financial statements for the year ended 31 March 2021 (Continued)

7 Governance costs	2021	2020
	£	£
Independent examination fees	1,110	1,110
Other	-	-
	<u>1,110</u>	<u>1,110</u>

8 Net Income / (expenditure) for the year	2021	2020
	£	£
This is stated after charging:		
Independent Examiners Fees	<u>1,110</u>	<u>1,110</u>

9 Independent Examiners remuneration

The independent examiner's fees amounts to £1,110 (2020: £1,110).

10 Trustees and key management personnel remuneration and expenses

The trustees received no remuneration, or expenses reimbursed during the year. (2020: Nil)

11 Staff costs and employee benefits

	2021	2021	2020	2020
	Number	Full Time Equivalent	Number	Full Time Equivalent
Charitable activities	11	9	7	6
Management and administration	1	1	1	1
	<u>12</u>	<u>10</u>	<u>8</u>	<u>7</u>

The total staff costs and employee benefits were as follows:

	2021	2020
	£	£
Wages and salaries	261,505	197,634
Pension contributions - defined contribution scheme	18,709	11,043
Social security costs	15,260	13,869
	<u>295,474</u>	<u>222,546</u>

12 Fixed assets

	Freehold land & buildings	Computer equipment	Fixtures & fittings	Total
	£	£	£	£
COST:				
As at 31st March 2020 and 2021	<u>-</u>	<u>10,954</u>	<u>24,608</u>	<u>35,562</u>
DEPRECIATION:				
As at 31st March 2020 and 2021	<u>-</u>	<u>(10,954)</u>	<u>(24,608)</u>	<u>(35,562)</u>
NET BOOK VALUE:				
As at 31st March 2020 and 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

Notes to the financial statements for the year ended 31 March 2021 (Continued)

13 Debtors

	2021	2020
	£	£
Trade debtors	69,933	86,174
Prepayments	6,600	6,277
	<u>76,533</u>	<u>92,451</u>

14 Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	9,086	10,186
Accruals and deferred income	5,400	4,925
Other tax and social security	9,364	5,157
Other creditors	4,717	3,446
	<u>28,567</u>	<u>23,714</u>

15 Fund reconciliation

	<u>Balance</u> <u>01.04.20</u>	<u>Income</u>	<u>Transfers</u>	<u>Expenditure</u>	<u>Balance at</u> <u>31.03.21</u>
General funds including management	184,243	11,958	-	297	196,498
Counselling (LWCC) - client, volunteer & training	-	-	-	-	-
Designated Funds:					
Property sale surplus	158,818	-	-	-	158,818
Restricted Funds:					
Comic Relief	-	-	-	-	-
Reducing reoffending partnership	145	88,433	-	(71,663)	16,915
Clinks - Covid response	-	5,011	-	(5,011)	-
National Lottery Fund - Our Place	23,082	120,209	-	(95,300)	47,991
Office of the Police, Crime and Commissioner for Leicestershire - Out of Court Disposal	-	36,697	-	(24,677)	12,020
Lloyds Foundation for England & Wales	-	-	-	-	-
Office of the Police, Crime & Commissioner - VAWG No More Project	-	-	-	-	-
Leicestershire County Council - Hope Project	-	64,865	-	(64,865)	-
MIND - Tampon Tax Fund	-	-	-	-	-
Leicestershire & Rutland Community Foundation	8,719	-	-	(8,719)	-
Ministry of Justice - Women's services costs	-	31,250	-	(26,774)	4,476
Futures (ESF) - Help yourself, helping others	1,034	33,985	-	(35,019)	-
Wesleyan Foundation	10,000	-	-	(10,000)	-
Office of the Police & Crime Commissioner & Ministry of Justice - Covid	-	13,566	-	(13,566)	-
Office of the Police & Crime Commissioner - Therapy	-	6,250	-	-	6,250
MIND - Covid Emergency	-	37,116	-	(23,516)	13,600
Postcode community trust - New Directions	-	18,925	-	(11,413)	7,512
National Lottery Fund - Covid Funding	-	12,135	-	(12,135)	-
	<u>386,041</u>	<u>480,400</u>	<u>-</u>	<u>(402,361)</u>	<u>464,080</u>

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

Notes to the financial statements for the year ended 31 March 2021 (Continued)

16 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	-	-	-
Cash and current investments	196,498	158,818	108,764	464,080
Creditors more than one year	-	-	-	-
	196,498	158,818	108,764	464,080

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:

	2021 £	2020 £
Not later than one year	25,836	21,350
Later than one and not later than five years	27,989	32,025
Later than five years	-	-
	53,825	53,375

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 £18,709 (2020: £11,043).

19 Financial commitments

Total financial commitments, guarantees and contingencies which are not included in the balance sheet amount to £53,825 (2020: £53,375).

20 Related party transactions

There are no related party transactions during the year (2020: None).

21 Post Balance Sheet events

It is important to note that the the COVID 19 pandemic has resulted in significant impact upon the charity. Safeguarding and risk assessments have been implemented as well as a financial review which supports a view by the trustees that it remains a going concern. The ongoing impacts of COVID 19 remain uncertain.