

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

**Unaudited Financial Statements**

**Year ended 31st March 2025**

Charity number: 1034869

Company number: 02898859

New Dawn New Day Ltd  
(a company limited by guarantee)  
Year ended – 31<sup>st</sup> March 2025

**CONTENTS**

<b>Contents</b>	<b>PAGE</b>
Report of the Trustees	<b>3-12</b>
Report of Independent Examiner	<b>13</b>
Statement of Financial Activities	<b>14</b>
Balance Sheet	<b>15</b>
Cash Flow Statements	<b>16</b>
Notes to the Financial Statements	<b>17-24</b>

New Dawn New Day Ltd  
(A company limited by guarantee)  
Report of the trustees for the year ended 31<sup>st</sup> March 2025

The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ending 31st March 2025.

**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:

- |  |  |
|--|--|
| • Peter Jones                            | • Sarah Nelson (Appointed 31 July 2025)        |
| • Thomas Gill                            | • Alison Weatherley (retired 14 February 2025) |
| • Suzanne Hunt (appointed 1 May 2025)    | • Roshni Lad (retired 1 May 2025)              |
| • Gemma Dewhurst (appointed 1 May 2025)  | • Roohi Mehra (retired 1 May 2025)             |
| • Katelyn Rodgers (appointed 1 May 2025) |  |

Chief Executive Officer: Sara Swire

Company Secretary: Sara Swire

**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.

**Trustee Induction and Training**

Trustees are recruited through our networks and through advertising locally and nationally. 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.

New Dawn New Day Ltd  
(A company limited by guarantee)  
Report of the trustees for the year ended 31<sup>st</sup> March 2025

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:

- |   |   |
|---|---|
| • Ministry of Justice   | • The Cyrenians (Operating as Changing Lives) |
| • The National Lottery Fund   | • The Nationwide Foundation                   |
| • Office of the Police and Crime<br>Commissioner for Leicestershire | • The Smallwood Trust                         |

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

#### **Organisation**

The Board of Directors meets quarterly to discuss the business of the charity, agree and review strategic and operational plans and an annual "time out" session is held for long terms planning and to review effectiveness of governance arrangements.

There are Finance, Audit and Risk sub-committees, which also meets quarterly to review our risk register, review performance against service contracts and to review fundraising, income, expenditure, and financial plans.

A Chief Executive is appointed by the Board of Directors to provide leadership to charity and Chief Operating Officer is appointed to oversee the day-to-day quality and delivery of services and activities. An annual review of their work is also carried out.

The Board of Directors also appoint independent specialists to provide advice in connection with legal matters such as finance, investment and employment law.

#### **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.

New Dawn New Day Ltd  
(A company limited by guarantee)  
Report of the trustees for the year ended 31<sup>st</sup> March 2025

Four principal risk areas have been identified as operational, financial, reputational and compliance risks and a comprehensive risk profile and mitigation plan has been developed which is reviewed every 6 months.

### **Objectives and Activities**

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

To promote the benefit and improve the life experience of women and their families resident in particular but not exclusively in the city of Leicester and the counties of Leicestershire and Rutland by the provision of education and to provide facilities in the interest of social welfare for recreation and other leisure time occupation: in particular for women who experience disadvantage and inequality in their lives supporting them to overcome poverty and other obstacles including those related to education, employment, health, youth, age, disability, abuse, financial hardship or other disadvantage.

New Dawn New Day has worked to promote women's wellbeing for over 40 years 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 multiple unmet needs, including women in contact with the Criminal Justice System and women whose circumstances place them at risk of offending.

Currently, 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
- A specialist Independent Domestic Violence Adviser (IDVA) service
- Education and support into volunteering and employment
- Peer support

**The following principles underpin our work**

- We believe that all women and girls have the right to reach their potential and to live their lives free from trauma and abuse.
- 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 and trauma-responsive 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 and that they are aware of the guidance and have taken it into account when making decisions to which the guidance is relevant.

New Dawn New Day Ltd  
(A company limited by guarantee)  
Report of the trustees for the year ended 31<sup>st</sup> March 2025

## **Financial Review**

We have continued to attract investment in our services through contracts for services, charitable grants and donations.

We have continued to be contracted to provide specialist women's community services for women who are in contact with the criminal justice system, including those on Probation and those referred to New Dawn New Day under an Out of Court Resolution. The Just Women Project is tailored to women who are at risk of repeat offending. Women are referred by the Police following an arrest, or by the Probation Service if they are serving a community sentence or have been released on Licence from prison. This approach keeps families together, retains jobs and homes and most importantly, gives women the support they deserve to make long lasting changes in their lives. Our trauma-informed approach and specially tailored programmes are so effective that we have retained this contract for over 15 years. In 2021 we went into partnership with national charity Changing Lives to deliver this contract, broadening the range of our services to women across Leicester and Leicestershire.

In 2023 we secured funding from the Ministry of Justice Interventions Fund to set up the Reach Out project which created a new high intensity wraparound support team with a focus on supporting women who experience significant barriers in accessing and engaging in support.

During this financial year, we completed a 5 year project supported by the the National Lottery Community Fund to deliver the "Our Place" project, to create a community in which women feel supported, valued, and safe at New Dawn New Day. This has been actualised by enrolling external volunteers and providing a peer mentor training programme for women we support. By utilising the variety of skills held by volunteers and peer mentors we have been able to provide check in calls, 1-1 sessions as well support for group programme delivery.

We also secured funding until March 2025 to expand our specialist criminal justice IDVA (Independent Domestic Violence Adviser) service. Our IDVA supports women both practically and emotionally. They support with court hearings, obtaining non-molestation orders and invoking Clare's Law, as well as finding refuge spaces, supporting homeless declarations and securing safe accommodation.

We also continued to receive funding directly from the Ministry of Justice to support the implementation of the government's female offender strategy. This included core funding as well as additional project funding for a new intensive support service for women with multiple unmet needs. Both funds have significantly improved our financial sustainability.

During this financial year we were also successful in securing funding from a number of Charitable Trusts and Foundations, including grants from the Smallwood Trust's Urgent Support Fund, The Triangle Trust 1949 Fund and The Charles Hayward Foundation. We also secured a much needed 3 year grant for core costs from the AB Charitable Trust.

New Dawn New Day Ltd  
(A company limited by guarantee)  
Report of the trustees for the year ended 31<sup>st</sup> March 2025

The Smallwood Trust grant will fund additional capacity within our team for 3 years, to provide additional emergency support to women at crisis points in their lives and to address the impact of the cost of living on the women we support. With the Triangle Trust's support we will be able to offer a specialist intensive support to young women (16 to 25year olds) who are in contact with the criminal justice system and Charles Hayward will enable us to offer a more comprehensive support service to women who are referred under our Out of Court Resolution.

### **Achievements**

This report focuses on how well we achieved our aims between 1st April 2024 – 31st March 2025. Our services and activities reached a total of 545 individual women. To the year ending 31 March 2025:

- We supported 222 women referred via Probation. 1120 sessions were delivered through 1:1 and group support.
- 241 women received support through our specialist women's Out of Court Resolution, 145 were referred on a Conditional Caution, and 96 on a Community Resolution or Outcome 22.
- 38 women referred for support from our Specialist Criminal Justice IDVA (Independent Domestic Violence Advocate) team.
- 78 women received high intensity support from our Intensive support project. On average 54 hours of high intensity support was provided to each woman on our Intensive Support Pathway.
- 72% of women accessing the service experienced an enhancement in their emotional well-being.
- 58% of women showed improvements in their lifestyles, contributing to a reduction in reoffending.
- 66% of women saw improvements living with their families and within their relationships.
- 61% of these women now feel more useful in their own lives.
- 63% of women feel more equipped to deal with their problems in more appropriate ways than prior to their engagement with NDND.



New Dawn New Day Ltd  
(A company limited by guarantee)  
Report of the trustees for the year ended 31<sup>st</sup> March 2025

## Reserves Policy

The Board of Trustees has considered 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 our contractual obligations, to continue in operation until there has been time to wind down our support safely and ethically 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 continue operations for at least 4 months to enable us to meet the ethical requirements of support contracts with women and to wind down our administrative structures.

The Trustees have considered the level of free reserves required to cover the following risks:

- loss of income because 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

## Free Reserves

Based on this assessment, the Board of Trustees consider it reasonable to hold a minimum financial reserve of £322,000 calculated as follows:

- 3 months operating costs of £200,000
- Redundancy liability for current staff team of £60,000
- Dilapidation costs on current premises 3 Museum Square £12,000
- Lease liability on 3 Museum Square £50,000

Current free reserves are **£457,307**, which includes unrestricted funds of **£238,489**, designated funds of **£158,818** for a new women's centre, plus an additional **£60,000** designated for trustees' strategic priorities (including £10,000 for new chair recruitment; emergency funds for essential building repairs to ensure safety for clients and staff; and infrastructure support). Restricted carried-forward funds include **£23,972** from Nationwide.

## 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 acquisition of an accessible 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.

In addition, the Trustees have designated a further **£60,000** towards strategic priorities. These include recruitment of a new chair (£10,000), emergency funds for urgent building repairs to ensure the safety of clients and staff, and infrastructure support to strengthen the organisation's operational capacity.

### **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 bank accounts.

### **Plans for Future Periods**

As we look ahead, New Dawn New Day remains committed to improving the lives of women facing multiple disadvantages, particularly those in or at risk of contact with the criminal justice system. Our strategic focus for the coming period is shaped by the need to balance immediate operational demands with work to drive long-term systemic change. By responding strategically to evolving policy landscapes, economic pressures, and local opportunities, New Dawn New Day will continue to play an important role in transforming outcomes for women in our community and in shaping a more just, compassionate, and effective system of support for women. Operating in an increasingly complex and challenging environment, our work must remain grounded in a clear mission, deep expertise, and an unwavering commitment to women's voices and lived experience.

To underpin this work, we have developed a new three-year strategy (2025 to 2028), which will guide efforts to diversify and grow our income, support the development of new services, and strengthen our infrastructure for greater impact and sustainability. To thrive and sustain our impact, we are focused on three key priorities:

- **Building Organisational Capacity and Resilience**

To ensure we are fit for the future, we will continue to invest in our organisational infrastructure, prioritising staff wellbeing and professional development, securing the continuation of current projects and activities, diversifying income, and strengthening our capabilities in areas such as marketing and communications, digital systems, governance and operational efficiency.

- **Promoting Equity and Amplifying Women's Voices**

We will ensure that women's lived experience, recovery from trauma, and the pursuit of social justice remain at the heart of all that we do. This includes deepening our commitment to Trauma Informed Practice, Diversity and Equity and Inclusion, and embedding these principles across our culture, practice and partnerships.

- **Influencing Policy, Practice and Systems Change**

We will leverage national developments, including the establishment of the Women's Justice Board and emerging policy reforms, to inform our own practice, strengthen our voice, and advocate for long-term investment in services for women. We will be an active and valued contributor to local strategic work, shaping the development of a "Whole System Approach" for women and girls in Leicestershire through collaboration, innovation, and the application of our trauma-informed, gender-responsive expertise.

A central priority will be preparing for the recommissioning of our Ministry of Justice-funded contract, delivered in partnership with Changing Lives, which provides community-based rehabilitative support

New Dawn New Day Ltd  
(A company limited by guarantee)  
Report of the trustees for the year ended 31<sup>st</sup> March 2025

to women on probation. With this contract due to end in March 2027, we will actively engage in the commissioning process to secure its continuation and ensure service continuity for the women we support.

In the shorter term, three of our contracts, including our Independent Domestic Violence Advisor (IDVA) services funded by the Office of the Police and Crime Commissioner for Leicestershire, and our Ministry of Justice Interventions Fund contract were extended for a further year, ensuring that we are able to continue sustain these vital services and maintain continuity of support for women at critical points in their lives.

Our future plans include advancing a long-term trauma recovery programme for women who are post-prison, post-probation, or have received a conditional caution. Alongside this, we hope to expand our preventative and early intervention work by opening up access to our services for women at risk of entering the criminal justice system or reoffending. This includes new work with young women, supported by our recent grant from the Triangle Trust.

To ensure these developments are shaped by those with lived experience, we are undertaking a six-month service design process involving women, staff, and system partners. The outcomes of this process will inform a multi-year funding application to the National Lottery Community Fund, supporting the sustainability and impact of this next phase of our work.

Looking beyond individual contracts, we are committed to working with strategic partners to develop a more coherent and coordinated response to the needs of women and girls in contact with the criminal justice system. We recognise the importance of a Whole System Approach, which has been successfully implemented in other parts of England and Wales.

Following the launch of Leicestershire's new Whole System Approach strategy in March 2025, we will collaborate closely with system leaders to support its development and implementation locally. Our contribution will be rooted in trauma-informed, gender-responsive practice and informed by the lived experience of the women we support.

Through active engagement, innovation, and partnership, we aim to help create a more integrated and holistic system; one that addresses the underlying causes of women's involvement in the criminal justice system and reduces the risk of future harm.

In parallel, we will continue to grow our training and consultancy offer in trauma-informed practice and deepen our organisational commitment to becoming trauma-informed and anti-racist.

Finally, to strengthen governance, In May 2025 our board recruited three new Trustees and appointed a new Chair who will be taking up their position in August 2025. Strengthening our board will ensure we are well-positioned to lead the organisation confidently and sustainably into the future.

New Dawn New Day Ltd  
(A company limited by guarantee)  
Report of the trustees for the year ended 31<sup>st</sup> March 2025

**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:

  
Sarah Nelson (Chair)

Dated: 11/12/25.

**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 2025**

We report to the charity trustees on our examination of the accounts of the company for the year ended 31st March 2025 which are set out on pages 14 to 24.

**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 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.

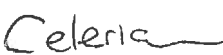
**Independent Examiner's Statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we and the examiner are member of the Association of Chartered Certified Accountants which is one of the listed bodies.

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

Dated : .....11/2/2025.....

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

**STATEMENT OF FINANCIAL ACTIVITIES  
(including Income & Expenditure Account)  
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>Income and endowments from:</b>					
Donations and legacies	2	2,208	-	2,208	-
Charitable activities	3	41,294	667,467	708,761	660,624
Investments	4	6,757	-	6,757	1,356
Other income:		-	-	-	-
<b>Total income and endowments</b>		<b>50,259</b>	<b>667,467</b>	<b>717,726</b>	<b>661,980</b>
<b>Expenditure on:</b>					
Raising funds		-	-	-	-
Charitable activities	5	24	742,610	742,634	665,125
Other		-	-	-	-
<b>Total expenditure</b>		<b>24</b>	<b>742,610</b>	<b>742,634</b>	<b>665,125</b>
<b>Net income</b>		<b>50,235</b>	<b>(75,143)</b>	<b>(24,908)</b>	<b>(3,145)</b>
Transfers between funds		6,248	(6,248)	-	-
<b>Net movement in funds</b>		<b>56,483</b>	<b>(81,391)</b>	<b>(24,908)</b>	<b>(3,145)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	15	400,824	105,363	506,187	509,332
<b>Total funds carried forward</b>	<b>15</b>	<b>457,307</b>	<b>23,972</b>	<b>481,279</b>	<b>506,187</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 2025**

		2025	2024
	Note	£	£
<b>FIXED ASSETS</b>	12	-	-
<b>CURRENT ASSETS</b>			
Debtors & prepayments	13	43,770	123,724
Cash at bank		529,314	429,559
Cash in hand		-	-
		<u>573,084</u>	<u>553,283</u>
<b>CREDITORS: amounts falling due within one year</b>			
Other creditors	14	<u>91,805</u>	<u>47,096</u>
		<u>91,805</u>	<u>47,096</u>
<b>NET CURRENT ASSETS</b>		481,279	506,187
<b>NET ASSETS</b>		<u><u>481,279</u></u>	<u><u>506,187</u></u>
<b>FUNDS</b>			
Unrestricted	15	238,489	242,006
Designated	15	218,818	158,818
Restricted	15	23,972	105,363
	16	<u><u>481,279</u></u>	<u><u>506,187</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act for the year ended 31 March 2025.

The members have not required the charitable company to obtain an audit of the financial statements for the year ended 31 March 2025 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 11/12/25 and signed on their behalf by:



Sarah Nelson (Chair)

The notes on pages 17 to 24 form part of these accounts

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

**CASH FLOW STATEMENT AS AT 31 MARCH 2025**

Note	2025 £	2024 £
<b>Cash flow from operating activities</b>	(24,908)	(3,145)
Depreciation of tangible fixed assets	-	-
(Increase)/decrease in debtors	79,954	(38,142)
Increase/(decrease) in creditors	44,709	31,157
Bank interest received	(6,757)	(1,356)
Bank interest paid	-	-
<b>Net cash flow from operating activities</b>	92,998	(11,486)
<b>Cash flow from investment activities</b>		
Purchase of tangible fixed assets	-	-
Interest received	6,757	1,356
<b>Net cash flow from investing activities</b>	6,757	1,356
<b>Cash flow from financing activities</b>		
Receipts from issue of long term loans	-	-
Repayment of long term loans	-	-
Interest paid	-	-
<b>Net cash flow from financing activities</b>	-	-
<b>Net increase/(decrease) in cash and cash equivalents</b>	99,755	(10,130)
<b>Cash and cash equivalents at 1st April 2024</b>	429,559	439,689
<b>Cash and cash equivalents at 31st March 2025</b>	529,314	429,559
<b>Cash and cash equivalents consists of:</b>		
Cash at bank and in hand	529,314	429,559
<b>Cash and cash equivalents at 31st March 2025</b>	529,314	429,559

The notes on pages 17 to 24 form part of these accounts



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

**Notes to the financial statements for the year ended 31 March 2025**

**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 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 issued in October 2019 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 2025 (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. 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 2025 (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 2025 (Continued)**

<b>2 Income from donations and legacies</b>			<b>2025</b>	<b>2024</b>
			<b>£</b>	<b>£</b>
Donations			2,208	-
			<u>2,208</u>	<u>-</u>
<b>3 Income from charitable activities</b>			<b>Total</b>	<b>Total</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>2025</b>	<b>2024</b>
			<b>£</b>	<b>£</b>
<b>Procurement arrangements:</b>				
Procurement arrangements	-	-	-	-
<b>Other charitable activities:</b>				
<b>Restricted Funds:</b>				
Cyrenians Ltd (operating as Changing lives)	-	262,619	262,619	233,339
Ministry of Justice - Interventions fund	-	206,833	206,833	175,388
National Lottery Fund - Our Place	-	-	-	38,267
Office of the Police & Crime Commissioner for Leicestershire - Out of Court Resolution	-	32,050	32,050	32,050
Office of the Police & Crime Commissioner - Specialist Criminal Justice IDVA 2	-	56,730	56,730	56,730
Office of the Police & Crime Commissioner - Specialist Criminal Justice IDVA	-	47,772	47,772	47,772
Ministry of Justice - Women's services core costs funding	-	61,463	61,463	60,220
Nationwide Foundation	-	-	-	-
<b>Unrestricted Funds:</b>				
General funds including management	41,294	-	41,294	16,858
	<u>41,294</u>	<u>667,467</u>	<u>708,761</u>	<u>660,624</u>

Income from charitable activities was £708,761 (£660,624 in 2024). £667,467 (2024:£643,766) was attributable to restricted funds and £41,294 (2024: £16,858) was attributed to unrestricted funds.

<b>4 Investment Income</b>			<b>Total</b>	<b>Total</b>
			<b>2025</b>	<b>2024</b>
			<b>£</b>	<b>£</b>
Bank interest received			6,757	1,356
Income from investments for both years are attributed to unrestricted funds.				

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

**Notes to the financial statements for the year ended 31 March 2025 (Continued)**

**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	-	-	24	24
<b>Restricted Funds:</b>				
Cyrenians Ltd (operating as Changing lives)	-	-	262,620	262,620
National Lottery Fund - Our Place	-	-	68,546	68,546
Ministry of Justice - Interventions fund	-	-	206,833	206,833
Office of the Police & Crime Commissioner for Leicestershire - Out of Court Resolution	-	-	32,049	32,049
Office of the Police & Crime Commissioner - Specialist Criminal Justice IDVA	-	-	50,372	50,372
Office of the Police & Crime Commissioner - Specialist Criminal Justice IDVA 2	-	-	60,727	60,727
Ministry of Justice - Women's services core costs funding	-	-	61,463	61,463
Nationwide Foundation	-	-	-	-
	-	-	742,634	742,634

£24 (2024: (-£603)) of the above costs were related to unrestricted funds.

£742,610 (2024: £665,728) of these costs were related to restricted funds.

**6 Allocation of support costs**

	<u>Information</u>	<u>Premises</u>	<u>Total Salary costs incl HMRC / Pension</u>	<u>Other</u>	<u>Total</u>
	<u>Governance</u>	<u>Technology</u>	<u>Costs</u>		
<b>Unrestricted Funds:</b>					
General funds including management	-	-	-	24	24
<b>Restricted Funds:</b>					
Cyrenians Ltd (operating as Changing lives)	489	6,741	21,131	21,437	262,620
National Lottery Fund - Our Place	174	1,574	2,850	9,219	68,546
Ministry of Justice - Interventions fund	759	3,408	7,126	46,830	206,833
Office of the Police & Crime Commissioner for Leicestershire - Out of Court Resolution	-	-	-	29,319	32,049
Office of the Police & Crime Commissioner - Specialist Criminal Justice IDVA	76	3,618	5,888	37,823	50,372
Office of the Police & Crime Commissioner - Specialist Criminal Justice IDVA 2	76	3,394	2,850	39,281	60,727
Ministry of Justice - Women's services core costs funding	-	-	-	61,343	61,463
Nationwide Foundation	-	-	-	-	-
	1,574	18,735	39,845	584,027	742,634

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

**Notes to the financial statements for the year ended 31 March 2025 (Continued)**

<b>7 Governance costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examination fees	1,110	1,110
Other	1,574	1,872
	<u>2,684</u>	<u>2,982</u>

<b>8 Net Income / (expenditure) for the year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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 (2024: £1,100).

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

The trustees received no remuneration, or expenses reimbursed during the year. (2024: Nil)

**11 Staff costs and employee benefits**

	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>
	<b>Number</b>	<b>Full Time Equivalent</b>	<b>Number</b>	<b>Full Time Equivalent</b>
Charitable activities	13	12	13	12
Management and administration	3	3	3	3
	<u>16</u>	<u>15</u>	<u>16</u>	<u>15</u>

The total staff costs and employee benefits were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	505,966	405,630
Pension contributions - defined contribution scheme	30,085	24,081
Social security costs	47,976	45,787
	<u>584,027</u>	<u>475,498</u>

No employee received benefits exceeding £60,000 per annum.

**12 Fixed assets**

	<b>Freehold land &amp; buildings</b>	<b>Computer equipment</b>	<b>Fixtures &amp; fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>COST:</b>				
As at 31st March 2024 and 2025	<u>-</u>	<u>10,954</u>	<u>24,608</u>	<u>35,562</u>
<b>DEPRECIATION:</b>				
As at 31st March 2024 and 2025	<u>-</u>	<u>(10,954)</u>	<u>(24,608)</u>	<u>(35,562)</u>
<b>NET BOOK VALUE:</b>				
As at 31st March 2024 and 2025	<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 2025 (Continued)**

**13 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	43,770	123,724
Prepayments	-	-
	<b><u>43,770</u></b>	<b><u>123,724</u></b>

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	-
Accruals and deferred income	91,805	6,750
Other tax and social security	-	10,488
Other creditors	-	29,858
	<b><u>91,805</u></b>	<b><u>47,096</u></b>

**15 Fund reconciliation**

	<u>Balance</u> <u>01.04.24</u>	<u>Income</u>	<u>Transfers</u>	<u>Expenditure</u>	<u>Balance at</u> <u>31.03.25</u>
General funds including management	242,006	50,259	(53,752)	(24)	238,489
<b>Designated Funds:</b>					
Future property fund	158,818	-	-	-	158,818
Strategic development & resilience fund	-	-	60,000	-	60,000
<b>Restricted Funds:</b>					
Cyrenians Ltd (operating as Changing lives)	-	262,619	1	(262,620)	0
Ministry of Justice - Interventions fund	(2)	206,833	2	(206,833)	-
National Lottery Fund - Our Place	68,545	-	1	(68,546)	-
Office of the Police & Crime Commissioner for Leicestershire - Out of Court Resolution	-	32,050	(1)	(32,049)	-
Office of the Police & Crime Commissioner - Specialist Criminal Justice IDVA	(1)	47,772	2,601	(50,372)	-
Office of the Police & Crime Commissioner - Specialist Criminal Justice IDVA 2	6,599	56,730	(2,602)	(60,727)	-
Ministry of Justice - Women's services core costs funding	-	61,463		(61,463)	-
Nationwide Foundation	23,972	-	-	-	23,972
Office of the Police & Crime Commissioner - therapeutic services	6,250	-	(6,250)	-	-
	<b><u>506,187</u></b>	<b><u>717,726</u></b>	<b><u>-</u></b>	<b><u>(742,634)</u></b>	<b><u>481,279</u></b>

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

**Notes to the financial statements for the year ended 31 March 2025 (Continued)**

**16 Analysis of net assets between funds**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	-	-	-
Cash and current investments	238,489	218,818	23,972	481,279
Creditors more than one year	-	-	-	-
	<b>238,489</b>	<b>218,818</b>	<b>23,972</b>	<b>481,279</b>

**17 Leases**

**Operating leases - lessee**

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

Total future minimum finance lease payments are as follows:

	2025 £	2024 £
Not later than one year	6,459	25,836
Later than one and not later than five years	-	2,153
Later than five years	-	-
	<b>6,459</b>	<b>27,989</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 £30,085.

**19 Financial commitments**

Total financial commitments, guarantees and contingencies which are not included in the balance sheet amount to £6,459 (2024: £27,989).

**20 Related party transactions**

There are no related party transactions during the year